

RPL/CORP/SE
September 07, 2025

The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 517500

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400051
Symbol: ROTO

Dear Sir / Madam,

Sub: **Annual Report for financial year 2024-25 including Business Responsibility and Sustainability Report and Notice of the 50th Annual General Meeting**

Pursuant to Regulation 30 and 34 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Annual Report of Roto Pumps Limited ("the Company") for FY 2024-25 including the Business Responsibility and Sustainability Report ("BRSR"), along with the Notice of the 50th Annual General Meeting of the Company scheduled to be held on Monday, September 29, 2025 at 11:30 A.M. through Video Conferencing (VC) or Other Audio-Visual Means (OAVM), in accordance with relevant circulars issued by the Ministry of Corporate Affairs ("MCA") and Securities and Exchange Board of India ("SEBI").

Further, pursuant to the relevant circulars issued by the MCA and SEBI, the Annual Report for FY 2024-25 including the BRSR and the Notice of 50th AGM has been sent through electronic mode to the Members of the Company.

The Annual Report for FY 2024-25 is also uploaded on the Company's website and can be accessed at <https://rotopumps.com/investors/>.

This is for your kind information and records please.

Thanking You,

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

ASHWANI K. VERMA
COMPANY SECRETARY
M. No. F9296

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



NOTICE OF 50th ANNUAL GENERAL MEETING

To
The Member(s)
Roto Pumps Limited

Notice is hereby given that the Fiftieth Annual General Meeting ("AGM") of the Members of **ROTO PUMPS LIMITED** (the "Company") will be held on Monday, the September 29, 2025 at 11:30 A.M IST through Video Conferencing (VC) / Other Audio Visual Means (OAVM) to transact the following businesses:

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements (including consolidated audited financial statements) of the Company for the financial year ended March 31, 2025 together with the Reports of the Board of Directors and Auditors thereon.
2. To declare a final dividend of ₹ 0.80 per equity share of face value of ₹ 1.00 each for the financial year ended March 31, 2025.
3. To appoint a Director in place of Mrs. Asha Gupta (DIN: 00334345), who retires by rotation at this AGM and being eligible, offered herself for re-appointment.

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152(6) and other applicable provisions, if any, of the Companies Act, 2013 and Regulation 17 (1A) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) Mrs. Asha Gupta (DIN: 00334345), who retires by rotation and being eligible, offered herself for re-appointment, be and is hereby re-appointed as the Director of the Company."

SPECIAL BUSINESS

4. Appointment of Branch Auditors for the branch offices of the Company outside India.

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 143(8) and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Board of Directors of the Company be and is hereby authorized to appoint the Branch Auditors of Warehouse & Marketing Branch Offices in Australia and United Kingdom and the Overseas Branches which may be opened / acquired hereafter, for the financial year ending March 31, 2026 in consultation with the Company's Auditors, any person(s) qualified to act as Branch Auditor within the provisions of Section 143(8) of the Act and to fix their remuneration."

5. Ratification of the remuneration payable to the Cost Auditor.

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014 and the Companies (Cost Records and Audit) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the payment of the remuneration of ₹ 1,55,000/- plus applicable Goods and Services Tax thereon payable to M/s. Chandra Wadhwa & Co., Cost Accountants (Firm Registration No.00239), who have been appointed by the Board of Directors of the Company, as the Cost Auditors to conduct audit of cost accounts and records of the Company for the financial year ending March 31, 2026 be and is hereby ratified."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds and things and take all such steps as may be necessary to give effect to this resolution."

6. Appointment of the Secretarial Auditors of the Company.

To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, if any (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), approval of the Members of the Company be and is hereby accorded for the appointment of M/s. Dayal & Maur, Company Secretaries (Firm Regn. No. P2007DE092500), New Delhi as the Secretarial Auditors of the Company for a term of five (5) consecutive Financial Years (FY) commencing from FY 2025-26 to FY 2029-30 at such fees, plus applicable Goods and Services Tax thereon and other out-of-pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors."

“RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds and things and take all such steps as may be necessary to give effect to this resolution.”

Registered Office:

Roto House, Noida Special Economic Zone,
Noida-201305, Uttar Pradesh
CIN: L28991UP1975PLC004152

E-mail: corp@rotopumps.com
Website: www.rotopumps.com

Date: 14.08.2025
Place: Delhi

By Order of the Board of Directors
For Roto Pumps Limited

Ashwani K. Verma
Company Secretary
M. No.: F9296

NOTES:

1. Pursuant to the Circular No. 20/2020 dated May 5, 2020, Circular No. 02/2021 dated January 13, 2021, No. 21/2021 dated December 14, 2021, No. 02/2022 dated May 5, 2022, Circular No. 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023 and Circular No. 09/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs ("MCA") ("MCA Circulars") and Circular Nos. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 7, 2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 ("SEBI Circulars"), and in compliance with the provisions of the Companies Act, 2013 ("the Act") and with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the AGM of the Company is being conducted through VC/OAVM facility, which does not require physical presence of Members at a common venue.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.
3. The Deemed venue for the Annual General Meeting shall be the Registered Office of the Company at 14, Roto House, Noida Special Economy Zone, Noida - 201305, Uttar Pradesh, India.
4. The Company has enabled the Members to participate at the 50th AGM through the VC/OAVM facility provided by National Securities Depository Ltd. The instructions for participation by Members are given in the subsequent paragraphs.
5. The Members may join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first serve basis.
6. As per the provisions under the MCA Circulars, Members attending the 50th AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
7. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI Listing Regulations (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as voting on the date of the AGM will be provided by NSDL.
8. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.rotopumps.com. The Notice can also be accessed from the website of BSE Limited ("BSE") at www.bseindia.com and National Stock Exchange of India Limited ("NSE") at www.nseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
9. The Company has provided a facility to Members to exercise their right to vote by electronic means both through remote e-voting and e-voting during the AGM. The process of remote e-voting with necessary user id and password is given in the subsequent paragraphs. Such remote e-voting facility is in addition to voting that will take place at the 50th AGM being held through VC/OAVM.
10. Members joining the meeting through VC/OAVM, who have not already casted their vote by means of remote e-voting, shall be able to exercise their right to vote through e-voting at the AGM. The Members who have casted their vote by remote e-voting prior to the AGM may also join the AGM through VC/OAVM but shall not be entitled to cast their vote again.
11. As per provisions of Section 105 of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf. Since the 50th AGM is being held through VC/OAVM as per the MCA Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be made available for the 50th AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
12. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to email to scrutinizer at dayalmaur@gmail.com or Company at corp@rotopumps.com, a certified copy of the Board resolution authorizing their representative to attend the AGM through VC/OAVM and vote on their behalf. Institutional investors are encouraged to attend and vote at the meeting through VC/OAVM.
13. In case of joint holders attending the meeting, only such joint holder whose name appears first in the order of names will be entitled to vote.

14. In line with the MCA Circulars, the notice of the 50th AGM along with the Annual Report 2024-25 are being sent only by electronic mode to those Members whose e-mail addresses are registered with the Company / Depositories. Members may please note that this Notice and Annual Report 2024-25 will also be available on the Company's website at <https://www.rotopumps.com/investors/annual-results/>, websites of the Stock Exchanges i.e. BSE at www.bseindia.com and NSE at www.nseindia.com.
15. Members who have not registered their e-mail address are requested to register the same in respect of shares held in electronic form with the Depository through their Depository Participant(s) and in respect of shares held in physical form by writing to the Company's Registrar and Share Transfer Agent, RCMC Share Registry Private Ltd., B-25/1, Okhla Industrial Area, Phase -2, Near Rana Motors, New Delhi – 110020.
16. The relevant explanatory statement pursuant to Section 102 of the Act, in respect to the Ordinary business at item no. 3 and the Special Businesses to be transacted at the AGM, as set out under Items nos. 4 - 6 of the Notice above and the details pursuant to Regulation 36(3) of the SEBI Listing Regulations and the details pursuant to the Secretarial Standard – 2 on General Meetings issued by the Institute of Company Secretaries of India are annexed herewith. All documents referred to in the accompanying Notice and the Explanatory Statement shall be available for inspection electronically. Members seeking to inspect such documents can send an email to corp@rotopumps.com.
17. Members seeking any information relating to Accounts are requested to write to the Company at least 10 days before the date fixed for the Annual General Meeting so as to enable the Management to keep the information ready.
18. The Securities and Exchange Board of India (SEBI) has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company / RCMC Share Registry Private Ltd, RTA of the Company.
19. The Board at its meeting held on May 17, 2025 recommended a final dividend of ₹ 0.80/- per equity share of ₹ 1/- each i.e. 80% for the financial year ended March 31, 2025. The final dividend, if approved by the shareholders of the Company at ensuing Annual General Meeting will be paid subject to tax deduction at source as may be applicable, within the prescribed timelines to the shareholders holding shares on July 11, 2025 (being the Record date fixed for the payment of dividend).

The register of Members and Share Transfer Books of the Company shall remain closed from Monday, September 22, 2025 to Monday, September 29, 2025 (both days inclusive) for the purpose of 50th AGM.

Pursuant to Finance Act, 2020, dividend income will be taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, the shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. The shareholders are requested to update their PAN with the Company / Registrar and Transfer Agent (in case of shares held in physical mode) and with the Depository Participants (in case of shares held in Demat mode). In case the PAN is not registered, the tax will be deducted at a higher rate of 20%.

A Resident individual shareholder with PAN and who is not liable to pay income tax, can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source to RCMC Share Registry Private Ltd by email to investor.services@rcmc.com latest by 11:59 P.M. (IST) by September 25, 2025.

Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 10F, any other document which may be required to avail the tax treaty benefits by sending the same by email to investor.services@rcmc.com. The aforesaid declarations and documents need to be submitted by the shareholders latest by 11:59 P.M. (IST) on September 25, 2025.

20. Updation of PAN, KYC, Nomination details and Issue of Securities in Dematerialised form:

Pursuant to SEBI circulars dated November 3, 2021, December 14, 2021, March 16, 2023 and November 17, 2023 the Company has sent individual letters to all the members holding shares of the Company in physical form for furnishing / updation of their PAN, KYC details (i.e. address with pin code, mobile number, email address, bank account details) and Nomination details. Further pursuant to SEBI Circular bearing reference nos. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated November 17, 2023 in case of non-updation of PAN or Choice of Nomination or Contact Details or Mobile Number or Bank Account Details or Specimen Signature in respect of physical folios, dividend/ interest etc. shall be paid only through electronic mode with effect from April 1, 2024 upon furnishing of all the aforesaid details in entirety and the Members may also refer to Frequently Asked Questions ("FAQs") published by SEBI in this regards.

Further, SEBI vide its circular No. SEBI/HO/MIRSD/ MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in dematerialized form only while processing certain prescribed service requests. Accordingly, members are requested to make service requests by submitting a duly filled and signed Form ISR-4. Members to please note that service requests would be processed by the Company only if the folio is KYC compliant pursuant to circular mentioned above and hence if any Member's KYC is not complete and wish to do so may send their details to the Company's RTA at email: investor.services@rcmc.com.

Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, Permanent Account Number (PAN), mandates, nominations, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.: a) For shares held in electronic form: to their Depository Participants (DPs). b) For shares held in physical form: to the Company / RTA in prescribed Form ISR-1.

21. As the 50th AGM is being held through VC/OAVM, the route map is not annexed to this Notice.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING AGM ARE AS UNDER: -

The remote e-voting period begins on Friday, September 26, 2025 at 09:00 A.M. and ends on Sunday, September 28, 2025 at 05:00 P.M. The Members, whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date) i.e. Monday, September 22, 2025 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date. The remote e-voting module shall be disabled by NSDL for voting thereafter.

How do I vote electronically using NSDL e-Voting system?





The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated 9th December, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div>

Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve their User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password', and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "[Forgot User Details/Password?](#)" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) [Physical User Reset Password?](#) (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join AGM on NSDL e-Voting system.

How to cast your vote electronically and join AGM on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to dayalmaur@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-Voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call at 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, National Securities Depository Ltd., 3rd Floor, Naman Chamber, Plot C-32, G-Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra - 400051 at the designated email address: evoting@nsdl.com or at telephone no. 022- 48867000.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to corp@rotopumps.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to corp@rotopumps.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. [Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode](#).
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, Member can see link of "VC/OAVM" placed under "**Join meeting**" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at corp@rotopumps.com.
6. Those members who have register themselves as a speaker by 05:00 p.m. on Friday, September 26, 2025 will only be allowed to express their views/ ask question during the meeting. The company reserves the right to restrict the number of questions/speakers depending on the availability of time for the meeting.

General Guidelines for Shareholders:

1. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e. September 22, 2025, may obtain the login ID and password by sending a request at evoting@nsdl.com or to RTA at investor.services@rcmc.com.
2. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e. Monday, September 22, 2025, shall only be entitled to avail the facility of remote e-voting as well as voting at the AGM through e-voting.
3. Mr. Shailesh Dayal, Practicing Company Secretary (PCS No. 7142), Partner in M/s. Dayal & Maur, Company Secretaries, New Delhi has been appointed as the Scrutinizer of the Company to scrutinize the e-voting and remote e-voting process in a fair and transparent manner.
4. The Scrutinizer shall, after the conclusion of e-voting at the AGM, unblock the votes cast through e-voting and remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later forty eight hours of the conclusion of the AGM a consolidated scrutinizer's report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
5. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.rotopumps.com and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to BSE and NSE.

EXPLANATORY STATEMENT

Pursuant to the provisions of Section 102(1) of the Companies Act, 2013 and Regulation 36 of SEBI Listing Regulations and Secretarial Standard on General Meetings.

Item no. 3: To appoint a Director in place of Mrs. Asha Gupta (DIN: 00334345), who retires by rotation at this AGM

Mrs. Asha Gupta, non-executive non-independent woman director of the Company retires by rotation at the ensuing Annual General Meeting and being eligible offered herself for re-appointment. Mrs. Gupta aged 77 years is a post graduate had been associated with Company from time to time and the current position since July 29, 2006 and has been actively participating in the affairs of the Company as a non-executive director. She is member of Audit Committee of the Board of Directors of the Company. She is not a director in any other Company except a non-executive director in Roto Energy Systems Ltd, a wholly owned subsidiary of the Company. She held 3,00,03,180 equity shares in the Company.

In terms of Regulation 17 (1A) of the SEBI Listing Regulations, approval of the members of the Company to the re-appoint and continuation Mrs. Asha Gupta, as a non-executive Director of the Company is required by way of special resolution as she has attained the age of 75 years. Considering her experience business management and long association with the Company, her continuation as a non-executive director would be in the best interest of the Company.

As a non-executive director of the Company, Mrs. Asha Gupta would be paid directors sitting fee for attending the meetings of the Board of Directors and Committee of the Board of Directors of the Company of which she is a member.

Mrs. Asha Gupta is the mother of Mr. Anurag Gupta, Jt. Managing Director of the Company, sister-in-law of Mr. Harish Chandra Gupta, Chairman & Managing Director of the Company and aunt of Mr. Arvind Veer Gupta, Dy. Managing Director of the Company.

None of the Directors and Key Managerial Personnel of the Company or their respective relatives except Mrs. Asha Gupta (DIN: 00334345) and as stated hereinabove, is interested or concerned in the resolution, except to the extent of their respective shareholding.

The Board recommends the Special Resolution at Item no. 3 for approval by the Members of the Company.

Item no. 4: Appointment of Branch Auditors for the branch offices of the Company outside India.

The Company has its Warehouse and Marketing Branch Offices in Australia and United Kingdom and may open / acquire new branches outside India in the future. It would be necessary to appoint Branch auditors to carry out audit of the accounts of such Warehouse and Marketing Branch Offices and Branches.

Since members approval is required for appointment of branch auditors, therefore Members of the Company are hereby requested to authorize the Board of Directors of the Company to appoint the Branch Auditors in consultation with the Statutory Auditors of the Company and fix their remuneration for the financial year ending March 31, 2026.

None of the Directors or Key Managerial Personnel (KMP) of the Company or relatives of directors or KMP are concerned or interested in the resolution proposed at item no. 4 of the notice.

The Board recommends the Resolution as Ordinary Resolution set out at Item no. 4 of the notice for approval by the Members of the Company.

Item no. 5: Ratification of the remuneration payable to the Cost Auditor.

In terms of the provisions of Section 148 of the Companies Act, 2013 read with rule 4 of the Companies (Cost Records and Audit) Rules, 2014, the Company is required to appoint a Cost Auditor to conduct audit of its cost accounts and records for the financial year ending March 31, 2026. The Board of Directors of the Company at their meeting held on August 14, 2025, on the recommendation of the Audit Committee, has appointed M/s Chandra Wadhwa & Co., Cost Accountants, as Cost Auditor of the Company to conduct the audit of the cost records of the Company for the financial year ending March 31, 2026 and also approved payment of remuneration to them.

In terms of Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditor as approved by the Board of Directors of the Company is required to be ratified by the Members of the Company. Accordingly, ratification of the remuneration payable to the Cost Auditor for the financial year ending March 31, 2026 by the Members of the Company is sought by way of Ordinary Resolution placed at Item no. 5.

None of the Directors or Key Managerial Personnel (KMP) of the Company or relatives of directors or KMP are concerned or interested in the resolution proposed at item no. 5 of the notice.

The Board recommends the Resolution as Ordinary Resolution set out at Item no. 5 of the notice for approval by the Members of the Company.

Item no. 6: Appointment of the Secretarial Auditors of the Company

Pursuant to the provisions of Regulation 24A of the SEBI Listing Regulations, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), the Board of Directors, at their meeting held on August 14, 2025, on recommendation of the Audit Committee appointed M/s. Dayal & Maur, Company Secretaries (Firm Regn. No. P2007DE092500) as a Secretarial Auditors of the Company, subject to approval of Members of the Company, for a term of five (5) consecutive Financial Years (FY) commencing from FY 2025-26 to FY 2029-30 at a remuneration of ₹ 2,50,000 plus applicable Goods and Services Tax thereon and reimbursement of out-of-pocket expenses for FY 2025-26 and for subsequent year(s) of their term, such fees as may be mutually agreed between the Board of Directors and the Secretarial Auditor.

M/s. Dayal & Maur, Company Secretaries is a firm of Company Secretaries having professional experience spanning over more than 18 years specializing in Secretarial Audit, Due Diligence, Corporate Compliance Management and advisory services to the Corporate world on various matters.

M/s. Dayal & Maur, Company Secretaries have provided their consent to be appointed as Secretarial Auditors of the Company for a term of five (5) consecutive Financial Years (FY) commencing from FY 2025-26 to FY 2029-30 and also confirmed that they are not disqualified to be appointed as Secretarial Auditors of the Company. They also confirmed that they have subjected themselves to the peer review process of the Institute of Company Secretaries of India (ICSI) and hold a valid certificate issued by the Peer Review Board of the ICSI.

None of the Directors or Key Managerial Personnel (KMP) of the Company or relatives of directors or KMP are concerned or interested in the resolution proposed at item no. 6 of the notice.

The Board recommends the Resolution as Ordinary Resolution set out at Item no. 6 of the notice for approval by the Members of the Company.

Registered Office:

Roto House, Noida Special Economic Zone,
Noida-201305, Uttar Pradesh
CIN: L28991UP1975PLC004152

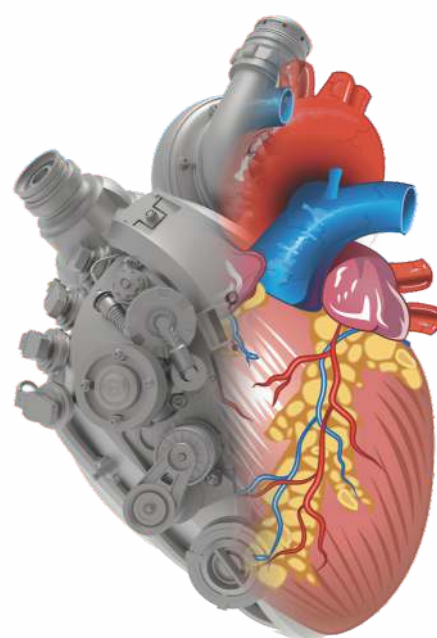
By Order of the Board of Directors
For Roto Pumps Limited

E-mail: corp@rotopumps.com
Website: www.rotopumps.com

Ashwani K. Verma
Company Secretary
M. No.: F9296

Date: 14.08.2025
Place: Delhi

WE COMPETE
WITH ONLY
ONE PUMP
>>>



2025

ANNUAL REPORT

**Over Five Decades
of Engineering Excellence
and Innovation**

Human Heart: The Pump of Life

Roto Pumps: The Lifeline of Industry!

The human heart is an extraordinary organ that is vital for sustaining life. It continuously circulates blood throughout the body, ensuring our survival and proper functioning. At Roto Pumps Ltd, our products play a crucial role in multiple industries, assuring their smooth operations.

We thus face competition from a single pump that is considered the most superior in the world - the human heart!

With an experience of over half a century, we have maintained an unwavering emphasis on innovation, quality, efficiency, service and upskilling, which have contributed to the reinforcement of our core principles. Emphasising key factors that drive growth has not only facilitated ongoing adaptation to meet the needs of a changing market, but has also supported the creation of ensuring long-term value for our shareholders and stakeholders.

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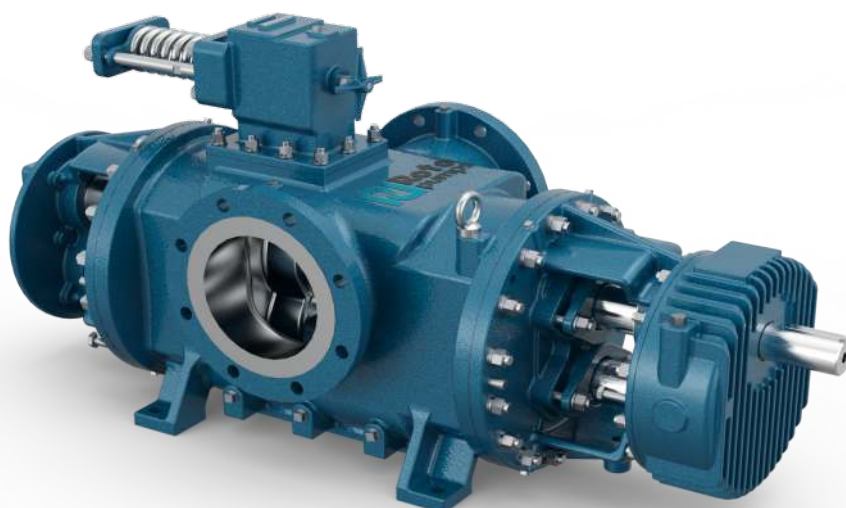
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55+ Years of Innovation and Excellence!

Welcome to the Annual Report of Roto Pumps Limited for the financial year ending 31 March 2025. The report provides an overview of the Company's financial and non-financial performance and serves as a means to communicate to our stakeholders our key developments and highlights, challenges faced, solutions implemented, and strategies formulated during the financial year 2024-25.

Step into our world!

At Roto Pumps, we have the inherent strengths and competencies to succeed and thrive in an evolving market environment, enabling us to enrich our shareholders and stakeholders and create sustainable value today and for years to come!

Our material matters

- Role of the Company in creating a more prosperous, sustainable and thriving society
- Customer-centricity, with our customers at the front and centre of all our decisions
- Business model resilience in a rapidly changing industry environment
- Meeting demands on ESG, including governance, environmental and regulatory requirements
- Sound financial and liquidity management and strengthening the balance sheet

Our key stakeholders



Investors/
shareholders



Employees



Business partners



Community



Government/
regulatory bodies

Our growth strategy



Business performance
and sustainability



Technological enablement



Customer excellence



Operational efficiency



People development



Stakeholder liaison

sustainable development goals



Roto Pumps contributes to the SDGs through its operational and social development initiatives

Feedback



We value your feedback to improve our report. Please contact: Mr. Ashwani K. Verma, Company Secretary, at investors@rotopumps.com.



www.rotopumps.com/investors/annual-results/

Forward-looking statements

Certain statements in this report may be construed as forward-looking statements or forecasts but do not represent an earnings forecast or guarantee. Actual results and outcomes may differ materially from those expressed in or implied by these statements. All forward-looking statements are based solely on the views and considerations of the management.

Our Guiding Principles

Our Vision

Our Vision is to be a leading global fluid engineering solution provider.



Our Mission

To achieve 100 million USD revenue by 2028



Our Philosophy

Our philosophy is an undeterred belief in our people and their ability to rise and achieve the goals they set for their organisational growth.



Business Snapshot



A globally renowned brand in Positive Displacement Pumps, Roto Pumps Ltd is a public listed company with a rich legacy of over 56 years and a presence across 5 continents.

Established in 1968, Roto Pumps is a pioneer in manufacturing Progressive Cavity Pumps in India, acclaimed for providing efficient and reliable pumping solutions to a diverse range of industries, including wastewater, sugar, paper, paint, oil & gas, chemicals & process, ceramics, food & beverages, renewable energy & power, mining & explosives, marine & defense and many more.

With its state-of-art manufacturing unit based in Greater Noida, India and an ultramodern R&D centre based in Noida, India, Roto Pumps exports to 55+ countries around the world, demonstrating the acceptability of its products in many demanding global markets. With an emphasis on R&D, we are proud to be recognised by the Department of Scientific & Industrial Research (DSIR), Government of India, for our research and development capabilities.

The Company is focused on executing its expansion strategy comprising of strengthening strategic global partnerships and establishing new branches and subsidiaries across continents, with the aim of emerging as among the top-5 Positive Displacement Pump manufacturers with a presence in 100+ countries.

We are Roto Pumps!

1968

Year of establishment

55+

Countries of presence

12,000+

Customers served

325,000+

Roto Pumps installed

Key Performance Indicators

Business diversified across products and markets

Roto Pumps registered an appreciable financial performance during the financial year 2024-25 on the back of growth in volume sales and value realisation. Further, concerted efforts in product customisation and service excellence were also the key drivers of performance during the year.

Key financial metrics

Revenue from Operations

(₹ crore)

190.66 229.80 240.37



2022-23 2023-24 2024-25

EBIDTA

(₹ crore)

51.55 63.38 58.82



2022-23 2023-24 2024-25

Profit after Tax

(₹ crore)

30.28 36.25 30.79



2022-23 2023-24 2024-25

Earnings per Share

(₹ crore)

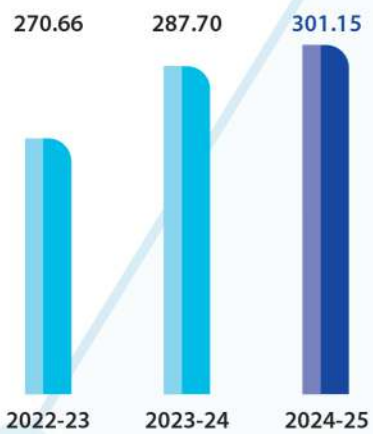
4.82 5.77 4.90



2022-23 2023-24 2024-25

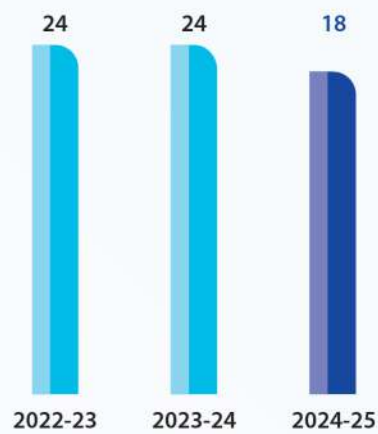
Total Balance Sheet

(₹ crore)



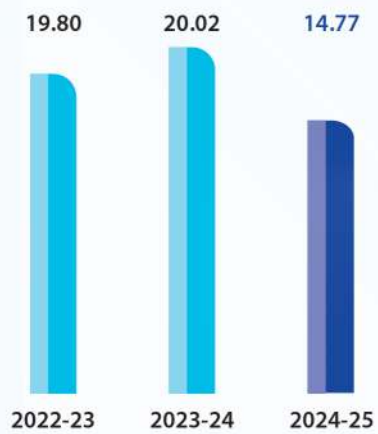
Return on Capital Employed

(%)



Return on Network

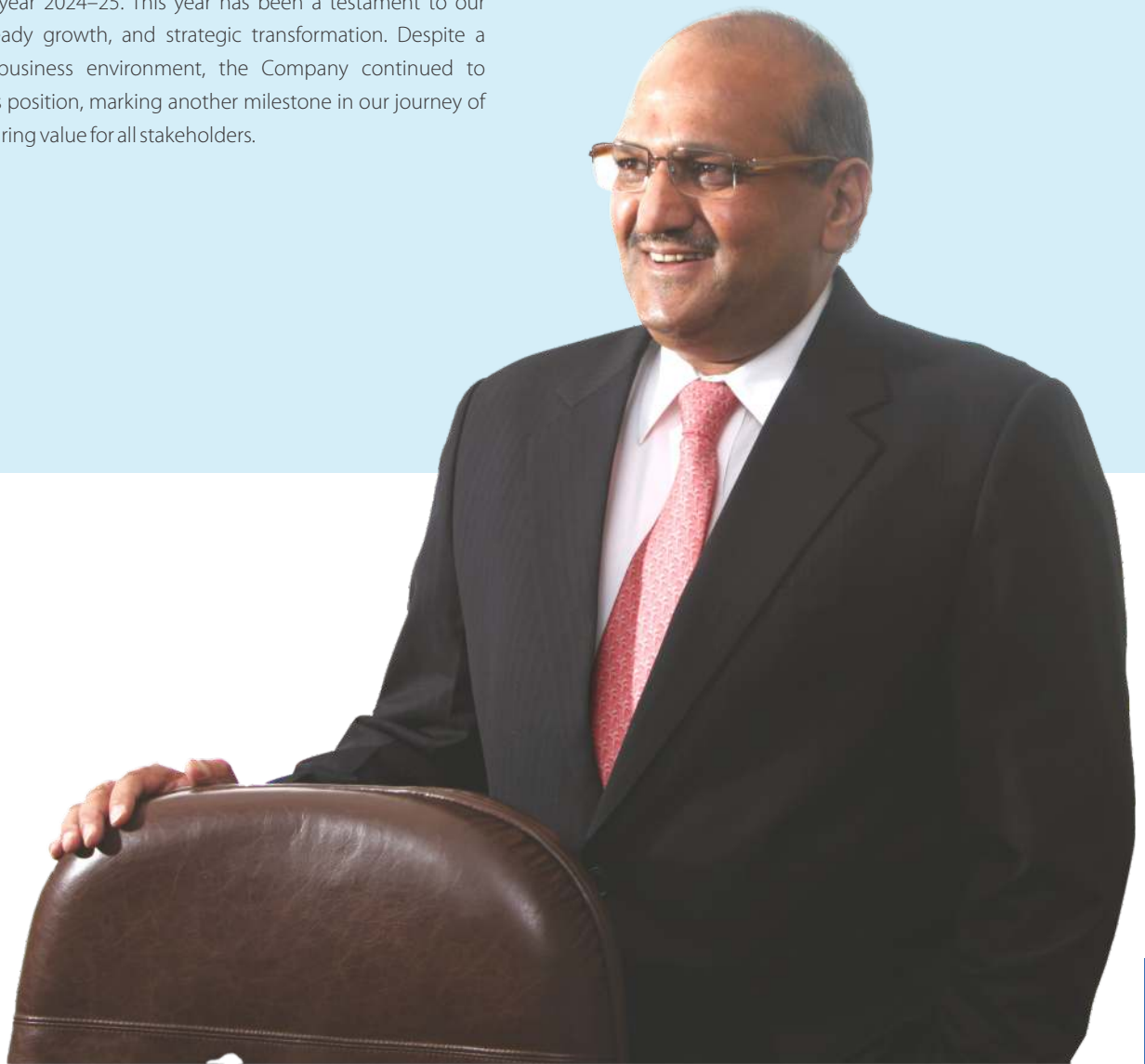
(%)



CMD's Letter to Shareholders

Dear Esteemed Shareholders,

I am pleased to present the performance review of your Company for the financial year 2024–25. This year has been a testament to our resilience, steady growth, and strategic transformation. Despite a challenging business environment, the Company continued to strengthen its position, marking another milestone in our journey of creating enduring value for all stakeholders.



Performance Overview 2024-25

During FY 2024–25, your Company maintained a stable financial performance. While domestic sales were marginally lower as compared to the previous year, however export sales grew despite global geopolitical and economic challenges. Our continued focus on innovation, quality, and customer satisfaction has enabled us to sustain growth and reinforce our presence in international markets.

Consolidated restated revenue for FY 2024–25 has been 297 Crore, representing a 6.65% increase over the previous year, generating a consolidated restated net profit of 33.64 Crore against 39.42 lakhs during the previous year. This growth underscores the sustained demand for our specialized pumping solutions across diversified sectors.

Global markets present exciting opportunities. The Positive Displacement Pump market for our PC pumps and twin-screw pumps is estimated to be USD 3 billion with a projected CGAR of 5% till 2033. This presents significant growth opportunities across various industries including oil and gas, chemicals, water treatment, pharmaceuticals, paper, sugar and food processing. We remain committed to capturing a larger market share through product innovation, market diversification and deeper customer engagement through tailored solutions and enhanced service offerings.

Opportunities & Strategic Focus

Domestic:

India's robust manufacturing sector continues to present substantial opportunities for your Company, driven by increasing industrial demand and government initiatives to boost infrastructure. Domestically, sectors such as

oil & gas, wastewater treatment, biogas, paper, sugar and food processing are rapidly expanding, offering significant growth avenues for our products.

International:

On the international front, we have witnessed encouraging traction in key regions. Exports, though impacted by global headwinds, continued to account for a significant share of our revenue, reinforcing our status as a trusted supplier of positive displacement pumps in international markets. Our presence in Europe, North America, and Southeast Asia is gaining momentum. The global emphasis on sustainability and energy efficiency aligns with our eco-friendly product offerings, especially the growing adoption of progressive cavity pumps in water management.

Facing Challenges with

Like many businesses, Roto Pumps faced challenges during FY 2024–25. Supply chain disruptions, raw material availability and inflationary pressures impacted our operational efficiency to some extent. However, through strategic vendor management, diversification of supply chain, and prudent planning, we successfully mitigated these challenges, maintaining operational stability.

Adversity often unveils our resilience and innovative spirit. This year, we focused on resource optimization by streamlining operations and diversifying our supply chain to reduce risks. We implemented forex hedging and cost-saving measures to protect margins amid market volatility. Strengthening our global presence improved responsiveness, while our robust aftermarket

services and enhanced customer satisfaction. These efforts have reinforced our resilience, expanded market share, and positioned us for continued growth despite challenges.

Downhole Pumps

Your Company's Downhole Pumps is under field trials with the prospective Domestic and Intentional Customers. These pumps are primarily used for artificial lift applications in the oil & gas sector as well as for extracting coal bed methane which is clean energy. This marks a strategic step towards building a presence in a high-value segment of the energy industry.

Mud Motors

Your Company is also in advance stage of developing Mud Motors, which are critical for directional drilling applications in oil & gas and other industries. Once commercialized, this product will enable your Company to strengthen its offerings in oilfield services, further deepening our expertise in offering technologically advanced solutions for drilling.

Solar Pumping Systems

In line with the global shift towards renewable energy, your Company had established a subsidiary company for manufacturing of Solar Pumping Systems. This innovative product line integrates renewable energy with pumping technology, offering cost-effective and sustainable water management solutions. Product development for all variants needed for market has been completed. Trial pumps in domestic market as well as for export markets have been supplied. Growth in sales is expected in following year.

New 'P' Range PC Pumps

The launch of the 'P' Range of pumps marks another milestone in our innovation journey. Compact in design, energy-efficient and versatile across applications, this range is particularly relevant for wastewater, bioenergy, food processing and other sectors. It is expected to act as a strong pillar in the Company's future growth strategy.

Environmental, Social and Governance (ESG) Initiatives

At Roto Pumps, sustainability and responsible business practices are not just priorities - is an integral part of our business ethos. We remain committed to our ESG goals by incorporating responsible practices into every aspect of our operations. Over the past year, we have made significant progress in advancing our ESG commitments through various initiatives that reflect our dedication to environmental stewardship, social responsibility, and robust governance.

We have actively worked to reduce our environmental impact by adopting energy-efficient technologies in our manufacturing facilities. A key achievement is installing a total 995 KWp solar power system, which lowers our dependence on non-renewable energy and highlights our commitment to renewable sources. We also focus on water conservation initiatives.

We remain committed to CSR initiatives, actively enhancing school infrastructure to benefit underprivileged children and supporting the welfare of armed forces veterans, war widows, and their dependents. Internally, we foster a safe, inclusive, and diverse workplace that prioritizes employee well-being, safety, and a culture of respect and support for all team members.

We are committed to maintaining transparency, accountability, and ethical standards across all operations. Our governance framework aligns with international best practices, including compliance with OHSAS for health and safety and EMS for environmental management.

Vision: USD 100 Million Revenue by Year 2028-29

Looking forward, we have set an ambitious yet achievable target: to reach USD 100 million in revenue by the year 2028-29. This target aligns with our long-term strategic vision to become a prominent global player in providing pumping solutions.

“As I conclude, I extend my heartfelt gratitude to our shareholders, employees, customers and all other stakeholders for their unwavering trust and support. Together, we will continue to build on our rich legacy and drive long-term value for all. Our journey ahead is promising, and we are excited to shape the future of pumping solutions with resilience and purpose.”

Sincerely,

Harish Chandra Gupta
CMD, Roto Pumps Ltd

Key Institutional Drivers



Advanced Manufacturing

Roto Pumps has built a solid foundation in manufacturing and engineering. Over time, the Company has successfully developed highly effective manufacturing processes and techniques in both metal cutting and rubber processing. The Company's infrastructure encompasses a total production area of 30,000 square meters.

Modern Machining Setup

The Company's machine shop includes sophisticated machines, including CNC machines, special purpose machines and in-house tool room, backed by skilled manpower and stringent process controls, thus ensuring consistent world-class

quality products and components that meet the standards of global certifications and markets.

Comprehensive Testing Capabilities

The Company's SCADA-based testing facility for progressive cavity pumps and twin screw pumps includes the following capabilities:

- Wider conformity for testing pumps as per API, HIS & VDMA standards
- Robust experience in handling third-party inspection from agencies like Lloyds, BVQI, SGS, IRS, EIL, DNV, Baxcounsel, TUV Nord, etc.

- Web-enabled remote access to testing bed
- 360° high-definition recording of testing procedures
- Integrated control panel over IOT to change pump testing parameters
- Simultaneous testing of multiple pumps
- Monitoring, aggregation and processing of real-time data

Quality Assurance

The Company's system of quality assurance (QA) assures compliance with numerous national/international standards. The manufacturing units are certified for

conformance with quality surveillance systems, including Quality Management System ISO 9001 : 2015, Environmental Management System 14001 : 2015 and Occupational Health and Safety Management System ISO 45001:2018. Key aspects of our QA commitment include:

- In-house standard room for calibration
- In-house chemical lab
- In-house CMM (Coordinate Measuring Machine)
- PMI and ultrasonic machines for raw material testing
- Rheo meter for fluid viscosity analysis

Research & Development

Our R&D capabilities are one of the key differentiators that enable Roto to maintain its leadership position in the market. Our world-class R&D setup comprising a specialist team ensures continuous product upgradation to enhance efficiency and reliability, develop high-end customised solutions, innovate new technologies, and reduce the lifecycle cost of products. Key R&D capabilities include:

- Development of new products and technology
- Upgrading the existing product range with new concepts and designs

- Upgrading the material technology to provide more cost-effective products
- Providing high-end customised solutions by using simulation and analysis tools
- Captive machine shop
- SCADA testing facility with data acquisition and analysis system
- Latest 3D modelling (Solid Works) and ANSYS simulation software
- Computational fluid dynamics analysis (CFD) software

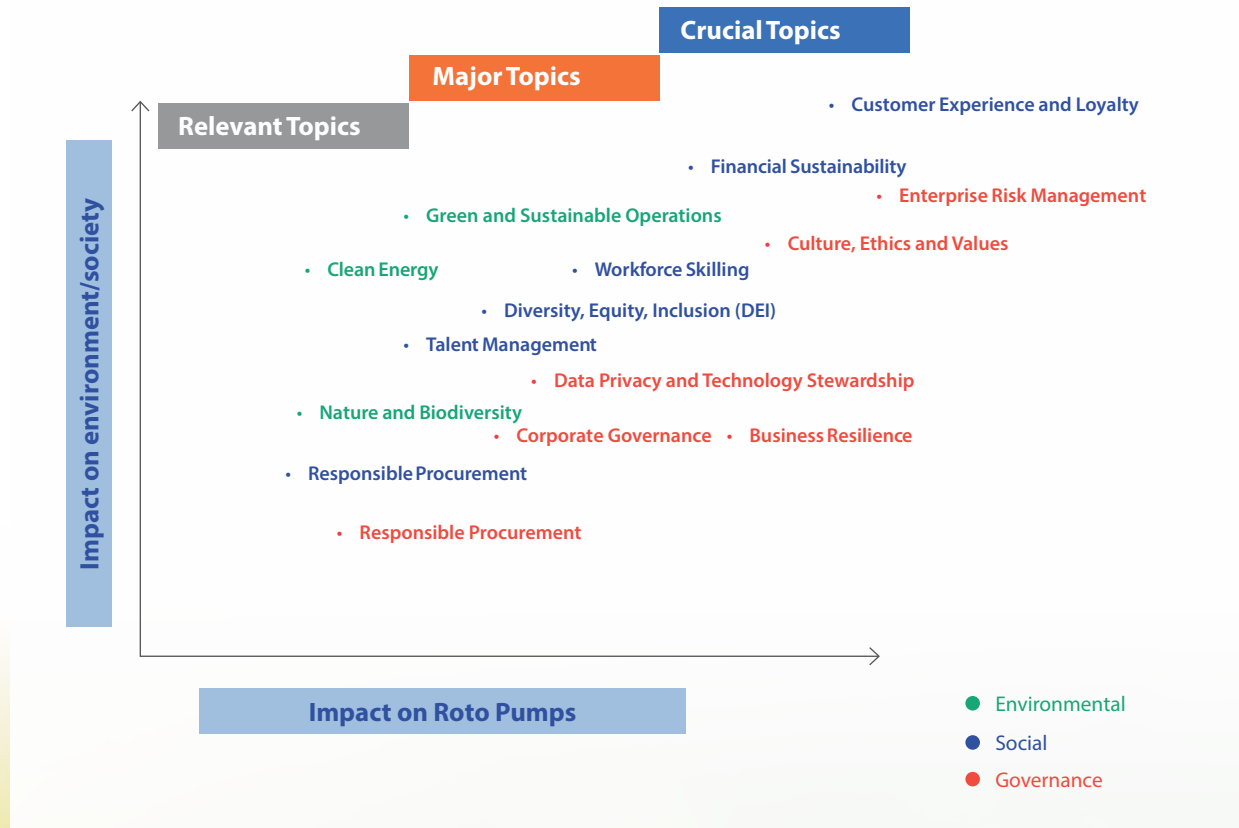


Approach to ESG at Roto Pumps

At Roto Pumps, ESG (Environmental, Social and Governance) principles are crucial for us as a manufacturing company because it enables us to promote sustainable practices, such as water and other resource conservation, enhance social responsibility through fair labour practices, and ensure strong governance. Adopting ESG standards has enabled us to build customer trust, improve brand reputation and contribute to long-term sustainability and profitability.



Key ESG Topics of Roto Pumps



Roto Next: The \$100 Million Journey Unfold

Strengthening Foundations, Advancing Capabilities

At Roto Pumps, our journey of innovation and growth continues with a vision to become a \$100 million enterprise by 2028. As part of this commitment, on 16th April 2025, we've unveiled the P-Range Progressive Cavity Pumps—our next-generation solution designed to deliver efficiency, reliability, and versatility across industries such as wastewater, biogas, power and metal, sugar, paper, mining, food, chemicals, and more. Featuring a unique thrust bush joint and top-hat design, the P-Range allows seamless conversion between close-coupled and long-shaft arrangements, offering unmatched flexibility, minimized downtime, and maintenance-friendly operations.

The launch event was marked by a memorable day that brought together our stakeholders, customers, and industry peers. Attendees were taken on a comprehensive factory visit of all the facilities, giving them an insider's view of our advanced manufacturing facilities, modernized assembly and testing setups, and expanded plant capacity. This was followed by a warm gathering over breakfast and lunch, creating opportunities for deeper engagement and connection. As a token of appreciation and to celebrate their role in our journey, every guest was presented with a silver coin, symbolizing trust, value, and our enduring partnership.



These milestones are not just about product innovation but also about strengthening our foundations and advancing our capabilities. With investments in cutting-edge machinery, modern infrastructure, and skilled people, we are positioning Roto Pumps to deliver world-class solutions with greater speed and precision. The opportunity before us is immense, and as we scale new heights, we remain guided by what sets us apart—our infrastructure, our people, our technology, and above all, the unwavering trust of our customers worldwide.

Introducing the P-Range: Advanced Progressive Cavity Pumps for Evolving Industrial Needs.

As part of our continued commitment to innovation, customer - focused and industry-focused fluid engineering, we are proud to introduce the **P-Range Progressive Cavity Pumps** - a next-generation pumping solution featuring unique thrust bush joint, and top hat design that enables easy conversion from a close-coupled pump design to a long-shaft arrangement with a bearing housing.

These pumps are engineered to deliver exceptional efficiency, reliability, and application versatility. With a robust and modular design, the P-Range is purpose-built to address the fluid-handling challenges across a broad spectrum of industries including wastewater management, biogas, power & metal, sugar, paper, paint, mining, meat processing, ceramics, and chemicals.

Product variants include cake pumps, square hopper, large hopper pumps, food-grade pumps, and the quick-maintenance Roto KWIK pumps, among others. Whether operating in harsh industrial environments or handling sensitive food-grade materials, the P-Range offers long-lasting performance, minimized downtime, and maintenance-friendly features - helping our customers maximize productivity and reduce lifecycle costs. Through the P-Range, Roto Pumps continues to reinforce its position as a global leader in progressive cavity pump technology - delivering reliable, scalable, and efficient solutions to meet the evolving demands of modern industry.



Launch of the Neo Series by Roto Rudra

Solar Submersible Pumping Solutions for Small-Scale Applications

In line with our vision of enabling sustainable and accessible fluid handling solutions, Roto Energy—a subsidiary of Roto Pumps—has launched the Roto Rudra Neo Series, a new generation of solar submersible helical pumps specifically designed for low-flow applications.

The Neo Series reflects Roto Rudra's customer-first approach and is the result of rigorous market research and user insights. Compact, efficient, and technologically advanced, these pumps offer an ideal balance of affordability and performance. Key features include Roto Rudra's proprietary 10-pole motor for smoother operation at lower speeds, built-in dry run protection, and a hybrid AC/DC mode for seamless performance in both off-grid and semi-grid environments.

With the Neo Series, Roto Rudra continues to strengthen its position in the renewable energy segment, addressing the growing need for decentralized and sustainable pumping solutions across rural and remote areas. With the Neo Series, Roto Rudra continues to empower rural and remote communities with sustainable water access solutions—fuelling growth through innovation.

Max. Head : 80m

Max. Flow : 1.5 m³/hr



Strengthening Foundations, Advancing Capabilities:

Infrastructure and Machinery Expansion

In line with our journey towards becoming a \$100 million enterprise by 2028, Roto Pumps has undertaken significant infrastructure and machinery upgrades to support our long-term strategic growth. Over the past sometime, we have commissioned advanced manufacturing equipment, modernized our assembly and testing facilities, and expanded plant capacity to meet rising global demand.

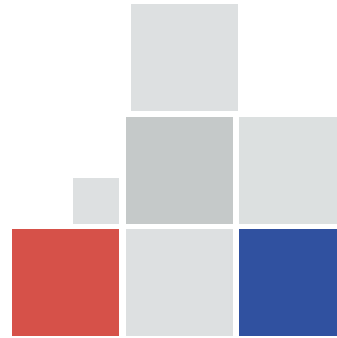
These investments reflect our commitment to operational excellence, enhanced productivity, and delivering world-class pumping solutions with greater speed and precision. As we scale new heights, our strengthened infrastructure positions us to serve customers more efficiently and drive sustainable value in the years ahead. The opportunity in front of us is immense. But we're not reinventing the wheel — we're here to expand our share of it. And we're doing that by staying true to what has always set us apart: our strong infrastructure, our skilled people, our investment in advanced technology, and most importantly, the trust of our customers across the world.



Worldwide Installations

Delivering Pumping Solutions Across Continents

At Roto Pumps, our footprint continues to expand across continents, driven by a commitment to deliver reliable and efficient pumping solutions tailored to diverse industrial needs. With successful 3 Lakh 25 Thousand installations in over 55+ countries, we continue to support our customers not just with world-class products, but with strong on-ground service and application expertise. Backed by a growing network of subsidiaries, distributors, and service partners, Roto Pumps ensures that every installation—whether in remote mining operations, biogas plants, or large-scale industrial sites—is supported with responsive local assistance and global technical know-how.



Our CSR Initiatives

Rooted in Responsibility. Committed to Communities.

We are commitment to corporate social responsibility goes beyond compliance—it is deeply embedded in our values and legacy. In the memory of our former CMD, Late. Mr. N.K. Gupta, we initiated a green tribute by planting trees on his death anniversary.

Further extending our environmental pledge, we gift plants to all employees on their birthdays and achievements, fostering a culture of sustainability from within.

Our social initiatives also include meaningful support to the families of martyred army personnel, helping widows with essential care and assistance.

In our mission to uplift rural communities, we have adopted schools near Jewar village area and continue to provide educational support to underprivileged children, ensuring that opportunity and learning reach where it's needed most.

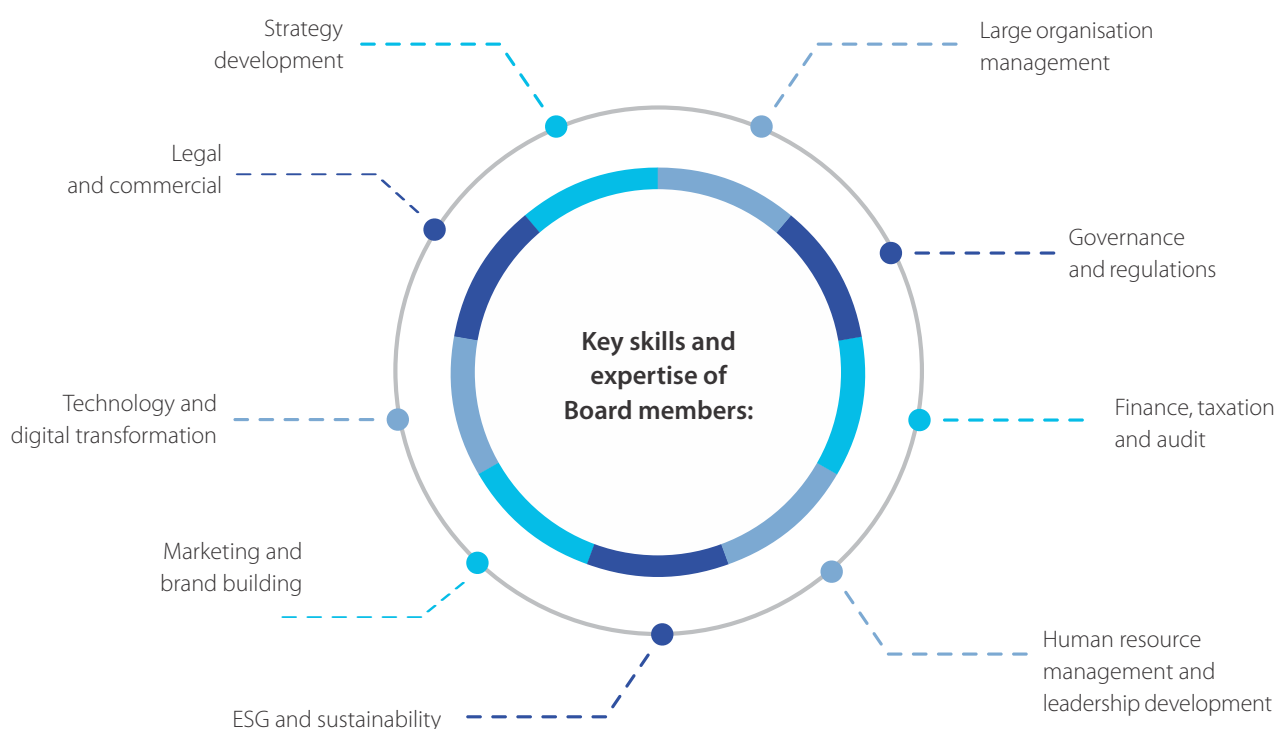
Through these efforts, Roto Pumps remains steadfast in its goal to make a lasting, positive impact on society



Our Board of Directors

Stewarding stakeholder success

Roto Pumps has a diverse Board, ranging broadly in age, race, gender, educational background, skills, experience and knowledge. This provides a fertile ground for discussion, debate and thoughtful outcomes. The Board is committed to ensuring that the company meets its ESG and all other obligations.



Board of Directors

Mr. Harish Chandra Gupta

Chairman & Managing Director

Mr. Anurag Gupta

Joint Managing Director

Mr. Arvind Veer Gupta

Deputy Managing Director

Mrs. Asha Gupta

Non-Executive Director

Mr. Akhil Joshi

Independent Director

Mr. Neeraj Kumar Gupta

Independent Director

Dr. Atul Agarwal

Independent Director

Ms. Saroj Punhani

Independent Woman Director

Corporate Information

WORKS

31, Sector Ecotech XII, Greater Noida –
201318, Noida (UP), India

B-15, Phase II Extension,
Noida - 201305 (UP), India

14, Roto House, NSEZ,
Noida- 201305 (UP), India

B-14, Phase- II Extension,
Noida - 201305 (UP), India

R&D CENTRE

14, Roto House, NSEZ,
Noida- 201305 (UP), India

REGISTERED OFFICE

14, Roto House,
Noida Special Economic Zone,
Noida 201305 (UP), India
Tel: +91 120 2567902-05
Fax: +91 120 2567911
Website: www.rotopumps.com
Email: investors@rotopumps.com

OVERSEAS ESTABLISHED WAREHOUSE & MARKETING BRANCHES

Melbourne, Australia; Manchester, UK

SUBSIDIARY COMPANIES

Fortmill, USA; Laupheim, Germany;
Germiston, South Africa; Selangor, Malaysia;
Dubai, UAE

COMPANY SECRETARY

Mr. Ashwani K. Verma

CHIEF FINANCIAL OFFICER

Mr. Pradeep Jain

BANKERS

- DBS Bank India Ltd.
- Bank of Baroda

STATUTORY AUDITORS

R .N Marwah & Co. LLP
Chartered Accountants, New Delhi, India

COST AUDITORS

M/s Chandra Wadhwa & Co.
Cost Accountants, New Delhi, India

SECRETARIAL AUDITORS

M/s. Dayal & Maur
Company Secretaries, New Delhi, India

INTERNAL AUDITORS

M/s Kapoor Tandon & Co.
Chartered Accounts, New Delhi, India

REGISTRAR AND SHARE TRANSFER AGENT

RCMC Share Registry Pvt. Ltd.

B- 25/1 , Okhla Industrial Area,
Phase II, Near Rana Motors,
New Delhi - 110020, India
Tel: +91 11 26387320-21, 23
Fax: +91 11 26387322
Email: info@rcmsdeldi.com

CIN

L28991UP1975PLC004152

BOARD'S REPORT

To the Members of

ROTO PUMPS LIMITED,

Your Directors have pleasure in presenting their Fiftieth Annual Report of your Company together with the Audited Financial Statements for the financial year ended March 31, 2025.

FINANCIAL PERFORMANCE

Your Company's financial performance for the year under review along with the previous year's figure is given hereunder:

Amount ₹ in Lakhs

Particulars	Financial year ended	
	March 31, 2025	March 31, 2024
Revenue from Operations	24,036.81	22,980.49
Other Income	339.17	464.71
Total Income	24,375.98	23,445.20
Profit / (loss) before finance costs, depreciation and taxation	5,882.29	6,337.91
Less: Finance Costs	323.39	381.17
Depreciation	1,581.02	1,122.47
Profit before Taxation	3,977.88	4,834.27
Less: Taxation	899.36	1,208.99
Profit after tax	3,078.52	3,625.28
Add: Other Comprehensive Income	(83.49)	(55.98)
Total Comprehensive Income for the year	2,995.03	3,569.30

DIVIDEND

Your Company has a robust track record of rewarding its shareholders with a generous dividend pay-out. During the year under review, the Board of Directors in its meeting held on May 17, 2025, recommend a final dividend of ₹ 0.80/- per equity share of ₹ 1/- each i.e. 80% for the financial year ended March 31, 2025. The final dividend, if approved by the shareholders of the Company at ensuing Annual General Meeting (AGM), would involve cash outflow of ₹ 502.52 lakhs and will be paid with deduction of tax at source to the shareholders, as applicable.

The dividend pay-out is in accordance with the Company's Dividend Distribution Policy. The Policy is available on the Company's website <https://www.rotopumps.com/investors/policies/>.

TRANSFER TO RESERVES

The Board of Directors does not propose to transfer any amount to the reserves for the financial year ended March 31, 2025.

SHARE CAPITAL

During the year under review, your Company had sub-divided its equity shares from the nominal value of ₹ 2/- (Rupees two only) each into a nominal value of ₹ 1/- (Rupee one only) each per Equity share. As a result, the Authorized share capital of the Company as on March 31, 2025 has been ₹ 10,00,00,000 (Rupees ten crores only) comprising of 10,00,00,000 (Ten crores) Equity shares of ₹ 1/- (Rupee one only) each and issued, subscribed and paid-up share capital of the Company has been ₹ 6,28,15,220 (Rupees six crore twenty eight lakh fifteen thousand two hundred twenty only) comprising of 6,28,15,220 (Six crore twenty eight lakh fifteen thousand two hundred twenty only) equity shares of ₹ 1/- (Rupee One Only) each.

During the year under review, your Company has rectified its issued share capital by cancelling 46,500 equity shares (after sub-division from 9,300 equity shares of ₹ 10/- each to 46,500 equity shares of ₹ 2/- each) which were allotted against forged Stock Invest and the application money had remained unpaid. The said rectification was necessitated to reflect the correct issued share capital in sync with the paid-up share capital of your Company.

After closure of the financial year on March 31, 2025, your Company has issued two fully paid-up bonus equity shares of ₹ 1/- each for each fully paid-up equity shares of ₹ 1/- each held in the Company by way of capitalization equivalent amount from share premium account and retained earnings and hence, the paid-up share capital of the Company increased to ₹ 18,84,45,660 comprising of 18,84,45,660 (Eighteen crore eighty four lakhs forty five thousand six hundred sixty only) equity shares of ₹ 1/- (Rupee One Only) each. In order to facilitate such issue of bonus equity shares, the authorized share capital of the Company has also been increased to 20,00,00,000 (Rupees twenty crores only) comprising of 20,00,00,000 (Twenty crores) Equity shares of ₹ 1/- (Rupee one only).

Your Company has not issued shares with differential voting rights or SR equity shares. It has neither issued employee stock options nor any sweat equity shares and does not have any scheme to fund its Employees to purchase the shares of the Company.

CREDIT RATINGS

During the year, your Company has sustained its long-term bank facilities credit rating of CRISIL A- and CRISIL A2+ for long term borrowings and short-term borrowings of the Company respectively. During the year, the outlook for long term rating is revised from Positive to Stable. The rating indicates the Company's discipline for its prudent financial management and its ability regarding timely servicing of financial obligation.

INVESTOR EDUCATION AND PROTECTION FUND

In terms of the provisions of Section 124(5) of the Companies Act, 2013 and Rule 3 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the un-claimed dividend relating to the financial year 2016-17 has been remitted to the Investor Education and Protection Fund (IEPF) established by the Central Government. This involved transfer of ₹ 1,29,993.60/- unclaimed dividend and 19,050 shares of ₹ 1/- each on which dividend had been unclaimed for seven consecutive years.

The un-claimed dividend for further years would become due for transfer to IEPF per below details-

Sl.	Financial Year	As on 31.07.2025		Due date for Transfer to IEPF
		Cases	Amount in ₹	
1	2017-18	454	99,350	5-Nov-25
2	2018-19	310	77,862	4-Nov-26
3	2019-20-Interim	320	46,424	18-Mar-27
4	2020-21-Interim	293	1,92,074	7-May-28
5	2020-21-Final	211	38,501	5-Nov-28
6	2021-22	178	2,55,209	5-Nov-29
7	2022-23	167	2,32,528	4-Nov-30
8	2023-24	504	5,99,295	4-Nov-31

Further, in terms of the provisions of Section 124(6) of the Companies Act, 2013, and Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, shares related to the dividend, which would be transferred to Investor Education and Protection Fund as stated above, on which dividend for consecutive seven years remained unclaimed / unpaid, would also become due for transfer to the IEPF on the said date.

The Company Secretary is nominated as the Nodal Officer for issues relating to the Investor Education and Protection Fund. The Nodal Officer may be contacted at investors@rotopumps.com.

Details of un-claimed dividend are available on the Company's website at <https://www.rotopumps.com/unclaimed-dividend-shares/> under investors section.

YEAR IN RETROSPECT

Your Company has achieved an Income from Operations of ₹ 24,036.81 lakhs against previous year's ₹ 22,980.49 lakhs registering a growth of 4.60%. Domestic sales were ₹ 9,549.87 lakhs as compared to ₹ 9,870.36 lakhs, which had been slightly lower. Export sales were ₹ 14,486.94 lakhs as compared to ₹ 13,110.13 lakhs, having an increase of 10.50% over last year. Export sales includes ₹ 7,836.31 lakhs, sales from Overseas Marketing Outlets in United Kingdom and Australia. Revenue from exports constituted 60.26% of the total revenue from operations against 57.05% during the previous financial year. Your company earned other income of ₹ 339.17 lakhs as compared to ₹ 464.71 during the previous financial year. Your Company has registered a profit after tax of ₹ 3,078.52 lakhs against ₹ 3,625.28 lakhs during the previous financial year.

OUTLOOK

Your Company remains focused to increase its market share in all the key markets, where it operates, to achieve significant growth in topline which would also result in better bottom-line. Your Company has a strong manufacturing and marketing infrastructure with presence in seven continents besides strong Research & Development setup, experienced and motivated Manpower.

The time ahead for your company is cautiously optimistic, with clear opportunities emerging across industrial and infrastructure sectors. As global industries—such as oil & gas, wastewater treatment, chemicals, and food processing—seek reliable and energy-efficient fluid handling solutions, the demand for high-performance screw pumps would be rising. India's growing reputation as a cost-effective and technically capable manufacturing hub positions Indian exporters well, especially as global buyers diversify sourcing beyond traditional markets. Government support through export incentives, FTAs, and initiatives like Make in India further enhances competitiveness. The ongoing tariff war is an eminent threat for your Company's export to US. However, it would have mixed impact as your Company's market is highly diversified.

Medium term growth would be led by new businesses of downhole pumps and solar pumping systems, which would substantially

contribute to business growth. Introduction of new products, 'Roto P Range Pumps' in the existing product line would improve your Company's ability to penetrate in major sectors such as food & beverages, mining etc. In line with your Company's vision, medium term focus is to attain a revenue of USD 100 million by Y2028 and the long-term focus would be to attain a prominent position and to be among the first five Global Positive Displacement Pump Manufacturer.

CONSOLIDATED FINANCIAL STATEMENTS

The Consolidated Financial Statements of the Company and its subsidiaries have been prepared in accordance with the Indian Accounting Standard (Ind AS) 110 notified by the Ministry of Corporate Affairs, Government of India and form part of the Annual Report.

The annual accounts of the subsidiaries and related information are kept at the Registered Office of the Company, as also at the registered offices of the respective subsidiary companies and will be available to investors seeking information at any time.

PERFORMANCE OF THE SUBSIDIARY COMPANIES

- Roto Pumps GmbH** - a wholly owned subsidiary in Germany engaged in the business of sales and marketing of the Company's products in German region to service the Customers more effectively. During the year under review, the subsidiary has achieved a sales turnover of EURO 3,843,112 and earned a profit after tax of Euro 157,642.
- Roto Pumps Americas, Inc.** - a wholly owned subsidiary in USA which has an operating wholly owned subsidiary in the name and style of Roto Pumps North America, Inc. engaged in the business of sales and marketing of Company's products in American region. During the year under review, the operating subsidiary has achieved a sales turnover of USD 5,335,596 and earned a profit after tax of USD 466,830.
- Roto Overseas Pte. Ltd.** - a wholly owned subsidiary in Singapore which has operating subsidiaries per below-
 - Roto Pumps (Africa) Pty Ltd, a subsidiary (74.995%) in South Africa, engaged in the business of sales and marketing of pumps and parts of pumps in the African Region. During the year under review, the subsidiary achieved a sales turnover of Rand 25,718,595 and incurred a loss of Rand 1,338,294. The figures are based on the restated financial statement due a fraud reported after issue of audited consolidated financial statements on May 17, 2025, details of the same are given hereinafter in this Annual Report.
 - Roto Pumps (Malaysia) Sdn. Bhd., a wholly owned subsidiary in Malaysia, engaged in the business of sales and marketing of the Company's products in Malaysia, Indonesia and Singapore. During the year under review, the subsidiary has achieved sales turnover of MYR 8,216,908 and profit after tax of MYR 874,660.

- d. **Roto Energy Systems Ltd.** - a wholly owned subsidiary in India, incorporated to carry on the business of solar pumping systems. During the year under review, the subsidiary has achieved sales turnover of ₹ 125.27 lakhs and incurred a loss of ₹ 436.03 lakhs.
- e. **Roto Pumps Mena FZE** - a wholly owned subsidiary in UAE was setup to cater the MENA region. a company engaged in the business of sales and marketing of Company's products in the MENA region. During the year, the subsidiary has achieved a sales turnover of AED 2,934,757 and profit after tax of AED 240,842.

A statement containing the salient features of financial statements of the subsidiary companies in the prescribed Form AOC-1 is annexed as per **Annexure - A**.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The details of the Loans, Guarantees and Investments have been disclosed in the note no. 40 of the standalone financial statements, forming a part of this Annual Report.

DEPOSITS

During the year under review, your Company has not accepted any deposits within the meaning of Sections 73 and 74 of the Act read with the Companies (Acceptance of Deposits) Rules, and as such no amount of principal or interest thereon was unpaid or unclaimed as on March 31, 2025.

RELATED PARTY TRANSACTIONS

All Related Party Transactions that were entered into by your Company during the year under review were on an arm's length basis and in the ordinary course of business and were in compliance with the applicable provisions of the Companies Act, 2013 ('the Act') and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. There were no materially significant Related Party Transactions made by your Company during the year that would have required Shareholder approval under Regulation 23 of securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Prior omnibus approval of the Audit Committee has been obtained for the transactions which are repetitive in nature. A statement of all Related Party Transactions is placed before the Audit Committee for its review on a quarterly basis, specifying the nature, value and terms and conditions of the transactions and other relevant details as are required in terms of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Details of the transactions with Related Parties are provided at Note no. 40 of the accompanying standalone financial statements.

In compliance with the requirements of the Listing Regulations, your Company has adopted a policy for dealing with Related Party Transactions the same is available on the website of the Company at <https://rotopumps.com/investors/policies/>.

RISK MANAGEMENT

Your Company has formulated a risk management policy to put in place a procedure to inform the Board about the risk assessment and minimization procedure. The Policy is available on your Company's website <https://www.rotopumps.com/investors/policies>. Further, your Company has also constituted Risk Management Committee and defined the role and responsibility of the Risk Management Committee.

INTERNAL CONTROL SYSTEM AND ITS ADEQUACY

Your Company has an adequate internal control system commensurate with the size of your Company and nature of its business.

Your Company had adopted SAP software to strengthen its controls and processes which has been implemented in India Operation. It has

also been implemented at Overseas Establishment in UK and Dubai and is being implemented in other Overseas Establishments in a phased manner. Further, its operations are being extended to cover other operational activities and reporting structure where it has been put into operations. Full implementation of SAP would allow integration of multiple locations on one platform and would bring tremendous operational synergy and improve overall efficiency of the organization significantly.

Further, in terms of provisions of Section 138 of the Companies Act, 2013 and the rules made thereunder, your Company has appointed M/s. Kapoor Tandon & Co., Chartered Accountants as its Internal Auditor to conduct the internal audit of the functions and activities and review of internal controls system in the Company. Based on the report of internal audit function, the Board undertakes corrective action in their respective areas and thereby strengthens the controls.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year, there have been following changes:

Appointments:

- Mr. Neeraj Kumar Gupta (DIN: 02973442) as an Independent Director for a tenure of 5 years with effect from August 9, 2024.
- Dr. Atul Agarwal (DIN: 00153186) as an Independent Director for a tenure of 5 years with effect from August 9, 2024.
- Ms. Saroj Punhani (DIN: 08922018) as an Additional Director (Non-Executive Independent Director) on the Board of the Company for a term of five years with effect from February 12, 2025. The Members of the Company approved the appointment of Ms. Punhani as an Independent Woman Director by passing special resolution through postal ballot dated February 12, 2025 on April 2, 2025.

Re-appointments:

- Mr. Akhil Joshi (DIN: 06604954) as an Independent Director of the company for a tenure of 5 years with effect from August 9, 2024.
- Mr. Harish Chandra Gupta (DIN: 00334405) as the Chairman and Managing Director of the Company for a tenure of 3 years with effect from April 1, 2025.
- Mr. Anurag Gupta (DIN: 00334160) as Jt. Managing Director of the Company for a tenure of 3 years with effect from April 1, 2025.
- Mr. Arvind Veer Gupta (DIN: 00334233) as Dy. Managing Director of the Company for a tenure of 3 years with effect from April 1, 2025.

Cessations:

- Dr. Ramesh Chandra Vaish (DIN: 01068196), Mr. Anand Board (DIN: 00679165) and Mr. Basant Seth (DIN: 02798529), ceased to be directors of the Company on completion of their respective term of office.
- Mrs. Kavita Bhatnagar (DIN: 10303852) has ceased due to resignation (personal reason) from the position of Independent Woman Director of the Company with effect from December 26, 2024.

Pursuant to the provisions of the Companies Act, 2013 read with the rules made thereunder and the Articles of Association of the Company, Mrs. Asha Gupta, Director (DIN: 00334345) retires from the Board by rotation, and being eligible offers herself for re-appointment. The Board recommends her re-appointment.

Necessary approval of the Members of the Company is being obtained at the ensuing AGM.

There were no other changes in the Key Managerial Personnel of the Company during the year.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

In compliance with the Section 178 of the Act, read with the Rules issued thereunder and Regulation 19 of the Listing Regulations the Board has formulated and adopted a comprehensive Nomination and Remuneration Policy for its Directors, Key Managerial Personnel(s) and Senior Management and the same is available on the website of the Company at <https://rotopumps.com/investors/policies/>.

The appointment and remuneration of Directors is recommended by the Nomination & Remuneration Committee (NRC) and the remuneration paid to the Directors is in accordance with the Nomination and Remuneration Policy. The relevant information has been disclosed in the Corporate Governance report which forms part of this Annual Report.

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS:

Pursuant to the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out an annual evaluation of its own performance, performance of the Directors as well as the evaluation of the working of its Committees. The Nomination and Remuneration Committee has laid down the evaluation criteria, procedure and time schedule for the Performance Evaluation process for the Board, its Committees and Directors.

The performance evaluation of the Non-Independent Directors and Chairman of the Board was carried out by the Independent Directors in a separate meeting.

The Directors expressed their satisfaction with the evaluation process. Further, the evaluation process confirms that the Board and its Committees continue to operate effectively and the performance of the Directors is satisfactory.

INDEPENDENT DIRECTORS AND THEIR MEETINGS

The Independent directors were provided an insight about their roles, duties, rights and responsibilities. They were given a fair idea and knowledge about the working, strategy and the organizational structure of the Company so that they could adapt to the company culture and contribute through active participation and interaction in a better manner.

Your Company's Independent Directors meet at least once in a financial year without the presence of Executive Directors or Management Personnel. Such meetings are conducted to enable the Independent Directors to discuss matters pertaining to the Company's Affairs and put forth their views. During the year under review, one meeting of the Independent Directors was held on March 29, 2025 where all the independent directors were present.

BOARD, COMMITTEES AND THEIR MEETINGS

Details of the composition of the Board and its Committees and of the Meetings held and attendance of the Directors at such Meetings, are provided in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013, the Rules made thereunder and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further the Board has accepted the recommendations made by the Committees during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013, the Board hereby submits its responsibility Statement:

- (a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company at the end of the financial year and of the profit of your Company for the financial year;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of your Company and for preventing, detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis;
- (e) The directors had laid down internal financial controls to be followed by your Company and that such internal financial controls were adequate and were operating effectively; and
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

CORPORATE SOCIAL RESPONSIBILITY

Your Company has formulated its Corporate Social Responsibility (CSR) Policy to undertake the CSR activities as specified in the Schedule VII to the Companies Act, 2013. CSR Policy is available at <http://www.rotopumps.com/investors/policies/>. The Annual Report on CSR activities for the financial year 2024-25 is annexed at **Annexure - B**.

POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE

Your Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace, in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. The Policy aims to provide protection to employees at the workplace and prevent and redress any complaint(s) of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure. Your Company has complied with the provisions of the Act relating to the constitution of Internal Complaints Committee.

During the year under review, no complaints of sexual harassment were reported to the Committee, nor were any disposed of. There were no cases pending as at the beginning or close of the financial year.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Your Company has adopted a Whistle Blower Policy, to provide a formal mechanism to the Directors and employees to report their genuine concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees or director who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee.

It is affirmed that no personnel of your Company have been denied access to the Audit Committee. The policy has been adopted in compliance with the requirements of SEBI and Section 177(9) of the Companies Act, 2013 and the Rules thereunder including any amendment(s) thereto. The policy is available on the Company's website at <https://rotopumps.com/investors/policies/>.

MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

After the approval of the standalone and consolidated financial statements of your Company, Roto Pumps Africa Pty Ltd, the South African step-down subsidiary had reported on May 22, 2025 an embezzlement of money around ₹ 2.00 – 2.50 Crore by its erstwhile Director, Mr. Ravin Sewnarain, who had resigned on April 30, 2025, by manipulation of accounts in collusion with a Supplier. Based on the advice of the South African Attorney, engaged in the matter, for suitable option for legal recourse, your Company has initiated for execution of settlement agreement (acknowledgement of debt) by Mr. Ravin Sewnarain for adjustment of his due salary and repayment of the balance amount. After execution of the settlement agreement the, Attorney would file the same for issue of civil recovery decree executable effectively for recovery of the embezzled money. A civil recovery case would also be filed against such Supplier, who colluded with Mr. Ravin Sewnarain to facilitate such embezzlement of money.

Further, an internal investigation was carried out and it was found that the total amount involved in the said fraud is approximately ₹ 6.00 Crores and Audit Committee has advised to carry out further forensic investigation.

Roto Overseas Pte Ltd, the wholly owned subsidiary of your Company in Singapore and the holding Company of the South African stepdown subsidiary has purchased 25% stake amount to Rand 500,000 at par value from the erstwhile Director of the South African stepdown subsidiary against adjustment of the purchase value to the receivable from the said erstwhile Director.

The aforesaid fraud came to light post approval and publication of financial results of the Company for the fourth quarter and financial year ended March 31, 2025. As a result, the said financial statements did not reflect the accounting impact of the said fraud. In the compliance with Ind-AS 8 – Accounting Policies, changes in accounting estimates and errors, the Company has restated its comparative consolidated financial figures to incorporate the necessary adjustments.

The brief details of restated consolidated financial statements are as under:

Consolidated Balance Sheet:

PARTICULARS	(Amount in INR Lakhs)	
	As at March 31, 2025	As at March 31, 2025 (Restated)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	8469.63	8469.63
(b) Capital work-in-progress	212.79	212.79
(c) Right- to- Use Assets	3019.06	3019.06
(d) Other Intangible assets	460.82	460.82
(e) Goodwill	78.50	78.50
(f) Other financial assets	50.00	50.00
(g) Deferred Tax Assets (Net)	201.06	201.86
(h) Other Non Current Assets	646.34	646.34
TOTAL NON-CURRENT ASSETS	13138.20	13138.99
CURRENT ASSETS		
(a) Inventories	5572.37	5435.49
(b) Financial Assets		
(i) Trade receivables	7274.10	7357.98
(ii) Cash and cash equivalents	2355.64	2355.64
(iii) Bank balances other than (ii) above	595.77	595.77
(iv) Loans	20.56	20.56
(v) Other financial assets	184.81	184.77
(c) Other current assets	2828.14	2868.22
TOTAL CURRENT ASSETS	18831.39	18818.45
TOTAL ASSETS	31969.59	31957.45
EQUITY AND LIABILITIES		
EQUITY		

PARTICULARS	As at March 31, 2025	As at March 31, 2025 (Restated)
a) Equity Share Capital	628.15	628.15
b) Other Equity	21453.35	21496.96
c) Non Controlling Interest	127.49	80.91
TOTAL EQUITY	22208.99	22206.02
NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	276.43	276.43
(ii) Lease Liabilities	1083.32	1083.32
(b) Provisions	78.94	78.94
TOTAL NON-CURRENT LIABILITIES	1438.69	1438.69
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2784.92	2784.92
(ii) Lease Liabilities	341.30	341.30
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	436.15	436.15
Total outstanding dues of creditors other than micro enterprises and small enterprises	1601.45	1601.30
(iv) Other financial liabilities (other than those specified in item (b))	9.52	9.52
(b) Other current liabilities	1590.27	1590.27
(c) Provisions	340.64	340.64
(d) Current Tax Liabilities (Net)	1217.66	1,208.68
TOTAL CURRENT LIABILITIES	8321.91	8312.79
TOTAL EQUITY AND LIABILITIES	31969.59	31957.50

Consolidated statement profit and loss account

Sl.	Particulars	Financial Year ended	
		31-03-2025 Audited	31-03-2025 (Restated)
1	a. Revenue from Operation	29793.75	29,387.20
	b. Other income	363.23	363.23
	Total income	30156.98	29,750.43
2	Expenses		
	a. Cost of materials consumed	10236.13	9,738.66
	b. Changes in inventories of finished goods and work in progress	(78.31)	58.57
	c. Employee benefits expenses	7781.69	7,781.69
	d. Finance costs	408.97	408.97
	e. Depreciation and amortization expense	1854.70	1,854.70
	f. Other expenses	5512.14	5512.14
	Total Expenses	25715.32	25354.74
3	Profit / (Loss) before tax	4441.66	4395.70
4	Tax expenses		
	a. Current tax	1322.65	1281.12
	b. Deferred tax	(96.30)	(97.10)
	c. Short / (Excess) provisions for previous years	(151.96)	(151.96)
5	Net Profit / (Loss) after tax	3367.27	3363.64
6	Other Comprehensive Income		
	a. Items that will not be reclassified to profit / (loss)		
	i. Re-measurement of defined benefit plans	(66.95)	(66.95)
	ii. Change in Foreign Currency monetary item translation difference account (FCMITDA)	(89.77)	(89.12)
	b. Income tax relating to items that will not be reclassified to profit or loss		
	Re-measurement of defined benefit plans	(16.83)	(16.83)
7	Total Other Comprehensive Income	(173.55)	(172.90)
8	Total Comprehensive Income for the period	3193.72	3190.74

Sl.	Particulars	Financial Year ended	
		31-03-2025 Audited	31-03-2025 (Restated)
	Profit / (Loss) for the year attributable to		
	Owners of the Parent	3336.46	3379.57
	Non-Controlling Interest	30.81	(15.93)
		3367.27	3,363.64
	Other Comprehensive Income attributable to		
	Owners of the Parent	(158.54)	(158.05)
	Non-Controlling Interest	(15.01)	(14.85)
		(173.55)	(172.90)
	Total Comprehensive Income attributable to		
	Owners of the Parent	3177.92	3221.52
	Non-Controlling Interest	15.80	(30.78)
9	Paid-up Equity Share Capital (Face value ₹ 1/- per Share)	628.15	628.15
10	Earning per Share (EPS) - basic and diluted (in ₹)	5.36	5.35

Consolidated Cash Flow Statement:

Sl.	Particulars	Financial Year ended	
		31-03-2025 Audited	31-03-2025 (Restated)
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) before tax	4441.66	4,395.70
	Adjustment for :		
	Depreciation	1854.70	1,854.70
	Finance Cost	272.35	272.35
	Interest on Lease Liabilities	136.62	136.62
	Interest Income	(71.69)	(71.69)
	Net (gains)/loss on disposal of property, plant and equipment	(23.16)	(23.16)
	Re-measurement of defined benefit liabilities	(66.95)	(66.95)
	Net (gains)/loss on fair valuation of derivative contracts	(2.15)	(2.15)
	Net gains/(loss) on foreign currency translation	(89.94)	(89.29)
	Adjustment for ROU	12.20	12.20
	Operating Profit / (Loss) before Working Capital Changes	6463.64	6,418.33
	Movement in working capital		
	Adjustments for (increase)/decrease in operating assets:		
	Inventories	(95.26)	41.62
	Trade receivables	(1292.31)	(1,376.18)
	Loans	(6.69)	(6.69)
	Other current financial assets	67.00	67.00
	Other current assets	(90.10)	(97.51)
	Adjustments for increase/(decrease) in operating liabilities:		
	Trade payables	244.80	244.64
	Other current financial liabilities	(2.14)	(2.14)
	Other current liabilities	(188.11)	(188.11)
	Provisions	106.25	106.25
	Cash generated from operations (A)	5207.08	5,207.23
	Direct Tax Paid (Net)	(1589.92)	(1,590.05)
	Net cash generated from operating activities	3617.16	3,617.18
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Payment of Property, Plant and Equipment including Capital Work In Progress	(2126.09)	(2126.09)

Sl.	Particulars	Financial Year ended	
		31-03-2025 Audited	31-03-2025 (Restated)
	Proceeds from disposal of Property, Plant and Equipment	56.62	56.62
	Interest Received	71.69	71.69
	Net (Gain)/Loss on fair valuation of derivative contract	2.15	2.15
	Net Cash used in Investing Activities (B)	(1995.63)	(1995.63)
C	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Non-Current borrowings	94.65	94.65
	Repayments of Current borrowings	(611.44)	(611.44)
	Payment of lease liabilities	(450.48)	(450.48)
	Interest Paid	(272.35)	(272.35)
	Dividend Paid	(590.48)	(590.48)
	Net Cash used in Financing Activities	(1830.10)	(1830.10)
	Net increase in Cash and Cash Equivalents (A+B+C)	(208.57)	(208.56)
	Cash and Cash Equivalents as at the beginning of the year	3159.98	3159.98
	Cash and Cash Equivalents as at the end of the year	2951.41	2951.42

Except to the above, there have been no other material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year as on March 31, 2025, to which the financial statements relate and the date of this report.

There has been no change in the nature of business of the Company.

COMPLIANCE OF SECRETARIAL STANDARDS OF ICSI

Your Company has complied with the requirements of the mandatory secretarial standards issued by the Institute of Company Secretaries of India (ICSI).

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE COURTS OR REGULATORS

No significant and material orders have been passed by the Regulators or Courts or Tribunals which would impact the going concern status of your Company and its future operations.

AUDITORS AND THEIR REPORTS

a. Statutory Auditors

M/s. R. N. Marwah & Co. LLP, Chartered Accountants, New Delhi (Firm Registration no. 001211N/N500019) were re-appointed as the Statutory Auditors of the Company for a period of five years to hold office from the conclusion of the 47th AGM till the conclusion of the 52nd AGM of the Company to be held in the year 2027 by the Members of the Company at their AGM held on September 29, 2022.

Statutory Auditors have expressed their unmodified opinion on the Standalone & Consolidated Financial Statements and their Reports do not contain any qualifications, reservations, adverse remarks or disclaimer.

b. Branch Auditors

The term of the Branch Auditors of the Warehouse and Marketing Offices of the Company in Australia and U.K., M/s Eric Townsend & Co., Chartered Accountants, Australia and M/s Laytons, Chartered Accountants, U.K., respectively, will expire at the conclusion of the ensuing AGM. The Board of Directors of your Company is seeking authority to appoint Branch Auditors for the financial year 2025-26.

c. Cost Auditor

In terms of the provisions of Section 148(1) of the Companies Act, 2013, your Company has maintained cost accounts and records in respect of the applicable products for the year ended March 31, 2025.

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Board, on the recommendation of the Audit Committee, at its meeting held on August 14, 2025, has approved the appointment of M/s. Chandra Wadhwa & Co., Cost Accountant, New Delhi (Firm Registration No 00239) as the Cost Auditors for the Company for the financial year ending March 31, 2026. Ratification of remuneration of the Cost Auditor for the financial year 2025-26 by the Shareholders of your Company is being sought at the ensuing AGM.

They are the Cost Auditor of your Company for the financial year 2024-25.

The Report of the Cost Auditor for the financial year ended March 31, 2025 shall be filed with the Ministry of Corporate Affairs within the prescribed period.

d. Secretarial Auditors

M/s Dayal & Maur, Company Secretaries, New Delhi have been appointed as the Secretarial Auditors of your Company to carry out the secretarial audit for the year under review. The Secretarial Audit Report for the financial year ended March 31, 2025 is annexed at **Annexure- C**. There is no qualification, reservations, adverse remarks or disclaimer in the report of the Secretarial Auditors.

Further, pursuant to the provisions of the Regulation 24A of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and basis the recommendation of the Audit Committee, the Board of Directors of your Company has appointed M/s Dayal & Maur, Company Secretaries as Secretarial Auditors of the Company for a term of five (5) consecutive financial years (FY) commencing from FY 2025-26 to FY 2029-30, subject to the approval of Members in ensuing AGM.

A brief profile and other relevant details of M/s Dayal & Maur, Company Secretaries have been separately disclosed in the Notice of the AGM. The firm has provided its consent to act as Secretarial Auditors and confirmed that the proposed appointment, if approved, will be within the prescribed limits under applicable laws. They have further affirmed that they are not disqualified for such appointment under the provisions of the Companies Act, 2013, the applicable rules, and the SEBI Regulations.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

None of the auditors of the Company have reported any frauds to the Audit Committee or to the Board of Directors as specified under Section 143(12) of the Act, including the Rules framed thereunder.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished at **Annexure – D**.

DECLARATION OF INDEPENDENT DIRECTORS

The Company has received necessary declarations from all the Independent Directors of your Company confirming that they meet the criteria of independence as laid down in Section 149(6) of the Act, along with the Schedule and Rules issued thereunder and Regulation 16(1)(b) of the Listing Regulations. In terms of Regulation 25(8) of the Listing Regulations, the Independent Directors have confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. Further they have complied with the Code for Independent Directors prescribed under Schedule IV of the Act and they have registered themselves with the Independent Directors database maintained by the Indian Institute of Corporate Affairs (IICA). There has been no change in the circumstances affecting their status as Independent Directors of the Company.

BOARD INDEPENDENCE

Your Company's definition of 'Independence' of Directors is derived from Regulation 16(1) (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149(6) of the Companies Act, 2013. Based on the confirmation / disclosures received from the Directors and on evaluation of the relationships disclosed, the following Non-Executive Directors are Independent in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149(6) of the Companies Act, 2013.

The brief profiles of the Independent Directors of the Company have been placed on the website of the Company and can be accessed through: <https://rotopumps.com/board-composition/>.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The disclosures pertaining to the remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are furnished at **Annexure - E**.

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names and other particulars of the employees drawing remuneration in excess of the limits set out in the said rules is furnished at **Annexure - F**.

ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013, as amended by the Companies (Amendment) Act, 2017 a copy of the Annual Return has been placed on the website of the Company and can be accessed through the web-link: <https://www.rotopumps.com/investors/annual-returns/> under the head Annual Returns.

CORPORATE GOVERNANCE

The Management Discussion and Analysis and the Report on Corporate Governance, as required under Regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule V thereof, form part of this Annual Report.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

The Business Responsibility and Sustainability Report on the environmental, social and governance disclosures, as required under Regulation 34 (2) (f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, forms part of this Annual Report.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR.

During the year under review, no such application has been made or any proceeding pending against your Company.

DETAILS OF DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS.

During the year under review your Company hasn't entered into any one-time settlement.

OTHER DISCLOSURES

- (a) The disclosure pertaining to explanation for any deviation or variation in connection with certain terms of a public issue,

rights issue, preferential issue, etc. is not applicable to the Company.

- (b) There was no revision of financial statements and Board's Report of the Company during the year under review.
- (c) Your Company is in compliance with the provisions relating to the Maternity Benefit Act 1961.

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to the Bankers, Business Associates, Consultants and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their valuable support and confidence reposed in the Company.

**For and on behalf of the Board of Directors of
Roto Pumps Limited**

**Harish Chandra Gupta
Chairman & Managing Director
DIN: 00334405**

Place: Delhi

Date: 14.08.2025

Annexure A to the Board's Report

FORM AOC-1

Statement containing salient features of the financial statements of subsidiaries/associates/joint venture (Pursuant to the first proviso to sub-section (3) of Section 129 read with Rule 5 of Companies (Accounts) Rules, 2014

PART "A" - SUBSIDIARIES

Sl.	Particulars	Name of the Subsidiaries							
		Roto Pumps GmbH	Roto Pumps America, Inc.	Roto Pumps North America, Inc. step-down	Roto Overseas Pte Ltd	Roto Pumps (Africa) Pty Ltd step-down	Roto Pumps (Malaysia) Sdn. Bhd. step-down	Roto Energy Systems Ltd	Roto Pumps Mena FZE
1	Reporting period of the subsidiary on if different from the holding company's reporting period	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2	Reporting currency and Exchange rate as on year end date	EURO 91.49	USD 85.05	USD 85.05	SGD 63.09	RAND 4.66	MYR 19.26	INR in Lakhs N.A.	AED 23.04
3	Share Capital	500,000	525,000	508,000	1,200,000	2,000,100	700,000	500.00	500,000
4	Reserve & Surplus	160,388.58	(8,494)	1,306,691	(234,361)	8,971,670	2,966,164	(582.31)	(208,175)
5	Total Assets	2,925,816.89	517,026	3,026,629	985,217	31,170,560	4,466,156	958.43	1,365,436
6	Total Liabilities	2,925,816.89	517,026	3,026,629	985,217	31,170,560	4,466,156	958.43	1,365,436
7	Investment	-	508,000	-	749,968	-	-	-	-
8	Turnover	3,843,112	-	5,335,596	-	34,486,820	8,216,908	1.25	2,934,757
9	Profit/(Loss) before taxation	221,858	(1,595)	573,649	2,730	3,607,560	1,160,404	(433.24)	240,842
10	Provision for taxation	(64,216)	-	(106,819)	-	(949,193)	(285,744)	72.93	-
11	Profit/(Loss) after taxation	157,642	(1,595)	466,830	2,730	2,658,367	874,660	(360.31)	240,842
12	Proposed Dividend	-	-	-	-	-	-	-	-
13	% of shareholding	100	100	100	100	74.995	100	100	100

No subsidiary has been liquidated or sold during the year.

PART "B": ASSOCIATES AND JOINT VENTURES -

Not applicable

As per our Report of even date
For **R. N. Marwah & Co. LLP**,
Chartered Accountants
(Firm Registration No. 001211N/N500019)

For and on behalf of the Board

Harish Chandra Gupta
Chairman & Managing Director
(DIN: 00334405)

Anurag Gupta
Joint Managing Director
(DIN: 00334160)

(Sunil Narwal)
Partner
Membership No. 511190
Place: Delhi
Date: 17.05.2025

Pradeep Jain
Chief Financial Officer
(PAN: AAEPJ6827A)

Ashwani K. Verma
Company Secretary
(M. No. F9296)

Annexure B to the Board's Report

Annual Report of CSR activities for the financial year ended March 31, 2025

1. BRIEF OUTLINE ON CSR POLICY OF THE COMPANY.

Roto Pumps Ltd. is deeply conscious of its moral obligation to act in a manner that benefits the community at large and also the environment in which it operates. It has accordingly integrated CSR initiatives in the way it conducts its business, as a matter of policy, while focusing on inclusivity and sustainability.

The main objective of the Company's CSR policy is to formulate guidelines to undertake various programs/projects relating to corporate social responsibility including establishment of a self-regulating mechanism that ensures that the Company's CSR activities are monitored regularly and are in active compliance with the spirit of the Law as envisaged in Schedule VII read with Section 135 of the Companies Act, 2013 and the listing agreement with the Stock Exchange.

2. COMPOSITION OF CSR COMMITTEE:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Akhil Joshi	Chairman – Non-executive Independent Director	4	4
2	Mr. Anurag Gupta	Member – Jt. Managing Director	4	4
3	Mr. Arvind Veer Gupta	Member – Dy. Managing Director	4	4

3. PROVIDE THE WEB-LINK WHERE COMPOSITION OF CSR COMMITTEE, CSR POLICY AND CSR PROJECTS APPROVED BY THE BOARD ARE DISCLOSED ON THE WEBSITE OF THE COMPANY.

<https://rotopumps.com>

4. PROVIDE THE EXECUTIVE SUMMARY ALONG WITH WEB LINK(S) OF IMPACT ASSESSMENT OF CSR PROJECTS CARRIED OUT IN PURSUANCE OF RULE 8 (3), IF APPLICABLE:

Not applicable

- | | | | |
|----|-----|--|--------------------|
| 5. | (a) | Average net profit of the company as per section 135(5). | : ₹ 2,966.63 lakhs |
| | (b) | Two percent of average net profit of the company as per section 135(5) | : ₹ 59.33 lakhs |
| | (c) | Surplus arising out of the CSR projects/programmes or activities of the previous financial years | : Nil |
| | (d) | Amount required to be set off for the financial year | : Nil |
| | (e) | Total CSR obligation for the financial year (5b+5c-5d) | : ₹ 59.33 lakhs |
| 6. | (a) | Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) | : ₹ 15.00 lakhs |
| | (b) | Amount spent in Administrative Overheads | : Nil |
| | (c) | Amount spent on Impact Assessment, if applicable | : Nil |
| | (d) | Total amount spent for the Financial Year (6a+6b+6c) | : ₹ 15.00 lakhs |
| | (e) | CSR amount spent or unspent for the Financial Year | |

Total Amount Spent for the Financial Year (in ₹ in lakhs)	Amount Unspent (₹ in lakhs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount.	Date of transfer.	Name of the Fund	Amount (₹ in lakhs)	Date of transfer
15.00	44.33	25-04-2025	-	-	-

- | | | |
|-----|-----------------------------------|------------------|
| (f) | Excess amount for set off, if any | : Not Applicable |
|-----|-----------------------------------|------------------|

Sl. No.	Particular	Amount (₹ in lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

7. DETAILS OF UNSPENT CSR AMOUNT FOR THE PRECEDING THREE FINANCIAL YEARS:

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135 (6) (₹ in lakhs)	Balance Amount in Unspent CSR Account under section 135 (6) (₹ in lakhs)	Amount spent in the Financial Year (₹ in lakhs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to section 135(5), if any			Amount remaining to be spent in succeeding FY (₹ in lakhs)	Deficiency, if any
					Name of the Fund	Amount (₹ in lakhs)	Date of transfer		
1.	2021-22	-	-	-	-	-	-	-	
2.	2022-23	-	-	-	-	-	-	-	
3.	2023-24	-	14.71	-	-	-	-	14.71	
TOTAL		-	-	-	-	-	-	-	

8. WHETHER ANY CAPITAL ASSETS HAVE BEEN CREATED OR ACQUIRED THROUGH CORPORATE SOCIAL RESPONSIBILITY AMOUNT SPENT IN THE FINANCIAL YEAR:

Yes ☐ No ☒

If yes, enter the number of capital assets created/acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/authority/beneficiary of the registered owner		
					CSR Registration No, if applicable	Name	Registered Address
-	-	-	-	-	-	-	-

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation, Gram Panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. SPECIFY THE REASON(S), IF THE COMPANY HAS FAILED TO SPEND TWO PER CENT OF THE AVERAGE NET PROFIT AS PER SECTION 135(5) :

Not Applicable

Place: Delhi
Date: 14.08.2025

Harish Chandra Gupta
Chairman & Managing Director

Akhil Joshi
Chairman of CSR Committee

Annexure C to the Board's Report

Form No. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st March 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Roto Pumps Limited
13, Roto House
Noida Special Economic Zone
Noida-201305, Uttar Pradesh

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Roto Pumps Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of Roto Pumps Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Roto Pumps Limited for the financial year ended on 31st March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contract (Regulation) Act, 1956 ('SCRA') and the rules made there under;
- (iii) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment. Overseas Direct Investment and External Commercial Borrowings;
- (iv) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

- (e) The Securities and Exchange Board of India (Issue and Listing of Securitised Debt Instruments and Security Receipts) Regulations, 2008; (Not applicable to the Company during the audit period)
- (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;
- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period) and
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)

We have also verified the compliances of the Company with the other statutes, which are specifically applicable to the Company, as reported by the management thereof, except to the extent the same were in the scope of work of the Statutory Auditors and / or Internal Auditors.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) SEBI LODR (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Significant Events during the year:

- 1- Ms. Saroj Punhani was appointed as an Independent Woman Director of the company with effect from 12th February 2025.
- 2- Mr. Atul Agarwal was appointed as an Independent Director of the company with effect from 9th August 2024.

- | | |
|---|--|
| <p>3- Mr. Neeraj Kumar Gupta was appointed as an Independent Director of the company with effect from 9th August 2024.</p> <p>4- Mr. Akhil Joshi, Independent Director, was re-appointed for a further term of 5 years with effect from 9th August 2024.</p> <p>5- Mr. Ramesh Chandra Vaish ceased to be an Independent Director of the company with effect from 27th September 2024.</p> <p>6- Mr. Anand Bordia ceased to be the Independent Director of the company with effect from 27th September 2024.</p> <p>7- Mr. Basanth Seth ceased to be the Independent Director of the company with effect from 27th September 2024.</p> <p>8- Ms. Kavita Bhatnagar ceased to be the Independent Woman Director of the company with effect from 26th December 2024.</p> <p>9- Mr. Arvind Veer Gupta, Dy. Managing Director, retiring by rotation, offered himself for re-appointment. He was re-appointed as the Director for an additional period of 3 years starting 1st April 2025.</p> <p>10- Mr. Harish Chandra Gupta, Chairman and Managing Director, retiring by rotation, offered himself for re-appointment. He was re-appointed as the Director for an additional period of 3 years starting 1st April 2025.</p> <p>11- Mr. Anurag Gupta, Jt. Managing Director, retiring by rotation, offered himself for re-appointment. He was re-appointed as the Director for an additional period of 3 years starting 1st April 2025.</p> | <p>12- Sub-Division of equity shares of the Company from face value of Rs 2/- per share to Re 1/- per share was proposed and approved by the Board of directors in its meeting held on 9th August 2024. This was further approved by the members at their Annual General Meeting held on 28th September 2024.</p> <p>13- The Commencement of construction of a new factory situated at Plot No. C-008, Sector-145, Noida was announced on 26th February 2025, this factory is expected to be ready by December 2025 at an estimated cost of Rs. 18.00 Crores.</p> |
|---|--|

For **DAYAL & MAUR**
Company Secretaries
Firm Regn No. P2007DE092500

SHAILESH DAYAL
Partner

FCS No. 4897
CP No. 7142

Place: New Delhi
Date: 13.08.2025

Peer Review Cert No. 7055/2025
UDIN: F004897G001002841

This report is to be read with our letter of even date which is annexed as Annexure 1 and forms an integral part of this report.

'Annexure 1'

To,
The Members,
Roto Pumps Limited
13, Roto House
Noida Special Economic Zone
Noida-201305

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, we have obtained the management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For **DAYAL & MAUR**
Company Secretaries
Firm Regn No. P2007DE092500

SHAILESH DAYAL
Partner
FCS No. 4897
CP No. 7142
Peer Review Cert No. 7055/2025

Place: New Delhi
Date: 13.08.2025

Annexure – D to the Board's Report

Pursuant to the provisions of Section 134(3) (m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors-

A. CONSERVATION OF ENERGY:

- a. The steps taken or impact on conservation of energy

Although your Company's operations involve low energy consumption, due attention was paid to optimize the use of energy by improved operational methods. The efforts to conserve and optimize the use of energy by improved operational methods and other means will continue.

The Efforts to conserve and optimize the use of energy have an impact of reducing energy consumption and thereby reducing cost of production of goods.

- b. The steps taken by the Company for utilizing alternate sources of energy

During the year you Company has added solar installation of 595 KWp scaling the existing solar power installation of 400 KWp to 995 KWp.

With the installation of above stated solar power system, your Company is able to meet around 31% of its electricity requirement from solar power.

- c. The capital investment on energy conservation equipment

An amount of ₹ 218.67 lakhs has been incurred towards installation of solar power as sated above.

B. TECHNOLOGY ABSORPTION:

- a. The efforts made towards technology absorption:

Identification of products, to be developed, based on market feedback to widen product basket for Domestic and International Markets, conceptualization of product on the basis of fuller understanding of market need, designing, manufacturing and testing prototype, finalization of design based on tests with modification, performance / endurance tests and field trials to prove the product capability and releasing design and drawing for commercial production.

- b. The benefits derived like product improvement, cost reduction, product development or import substitution:

Widening of product range, product improvement, cost reduction and introduction of new generation cost effective pumps to meet increased competition, product development, import substitution.

- c. In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)
N.A.

- d. **The expenditure incurred on Research and Development:**

Amount ₹ in lakhs

Particulars	2024-25	2023-24
Revenue expenses	274.89	246.75
Capital expenses	-	19.87
Total	274.89	266.62

Your Company's in-house Research & Development Centre situated at Roto House, Noida Special Economic Zone, Noida, Uttar Pradesh, India had been recognized by the Department of Scientific and Industrial Research, Ministry of Science and Technology, Government of India.

C. FOREIGN EXCHANGE EARNINGS AND OUTGO

Your Company's export activities consist of exports of its products e.g. pumps and spare parts of pumps and annual maintenance services and commissioning & installation services. The particulars of foreign exchange earned and used during the year are given in Notes 44 to 45 in the notes forming a part of the standalone financial statements.

For and on behalf of the Board of Directors

Harish Chandra Gupta
Chairman & Managing Director
DIN: 00334405

Place: Delhi
Date: 14.08.2025

Annexure-E to the Board's Report

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

- i) The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the Financial Year 2024-25, ratio of the remuneration of each Director to the median remuneration of the Employees of your Company for the Financial Year 2024-25 are as under:

Amount ₹ in Lakhs

Sl.	Name of the Director / KMP and Designation	Remuneration of Directors / KMP for the Financial year 2024-25	% of increase in remuneration in Financial year 2024-25	Ratio of remuneration of each director/ KMP to the median remuneration of the Employee
1	Mr. Harish Chandra Gupta, Chairman & Managing Director	205.81	12.5%	21.69
2	Mr. Anurag Gupta, Jt. Managing Director	132.91	12.5%	14.01
3	Mr. Arvind Veer Gupta, Dy Managing Director	131.25	12.5%	13.83
4	Mr. Pradeep Jain, Chief Financial Officer	32.56	10.0%	3.43
5	Mr. Ashwani K. Verma, Company Secretary	32.42	13.0%	3.42
Total		534.95		

Note: The non-executive Directors of the Company have been paid sittings as per statutory provisions only and reimbursement of out of pocket expenses, if any, for attending the meetings of the Board of Directors, Committees of the Board of Directors and the meeting of the Independent Directors, the same has not been considered as remuneration, hence, above details for non-executive directors are not given. Details of sitting fees paid to the non-executive Directors is given in the Corporate Governance Report.

- ii) The median remuneration of Employees of the Company during the financial year: ₹ 9.49 lakhs
- iii) The percentage increase in the median remuneration of the employees in the financial year: 15%
- iv) The number of permanent employees on the rolls of company as on 31st March, 2025: 209
- v) Average percentile increase already made in the salaries of the employees other than the managerial personnel in the last financial year i.e. 2024-25 and its comparison with the percentile increase in the managerial remuneration:
- The average annual increase in the salaries of employees other than managerial personnel was 15%. Whereas, increase in the managerial remuneration for the year was 12.10%.
- vi) The key parameters for any variable component of remuneration availed by the directors: The Executive Directors have been paid sales based variable remuneration during the year. Overall remuneration has been within the limits as prescribed under the provisions of Schedule V to the Companies Act, 2013.
- vii) It is hereby affirmed that the remuneration paid is as per remuneration policy for Directors, Key Managerial Personnel and other Employees of the Company.

For and on behalf of the Board of Directors

Harish Chandra Gupta
Chairman & Managing Director
DIN: 00334405

Place: Delhi
Date: 14.08.2025

Annexure F to the Board's Report

STATEMENT OF PARTICULARS OF EMPLOYEES PURSUANT TO THE PROVISIONS OF SECTION 197 (12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(2) & (3) OF COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

A. Names of top ten employees in terms of remuneration drawn during the year

Amount ₹ in Lakhs

Sl	Name of Employee	Age (Yrs.)	Qualification	Designation	Remuneration	Date of Joining	Experience	Last Employment held
1	Mr. Harish Chandra Gupta	79	B.Sc.	Chairman & Managing Director	205.81	Since incorporation	57 years	Own business
2	Mr. Anurag Gupta	51	B.Com., CMA Intermediate and MBA	Jt. Managing Director	132.91	01.01.1995	31 Years	Roto Pumps Ltd
3	Mr. Arvind Veer Gupta	49	Bachelor of Management (Manufacturing Engineering)	Dy. Managing Director	131.25	01.07.1995	20 years	Roto Pumps Ltd
4	Mr. David Roy Bent	63	Diploma Engineer	General Manager	121.78	15.10.2004	45 years	Director - Orbit Pumps Ltd
5	Mr. Ross Leabeater	65	Fitter and Turner	Territory Manager	78.09	14.03.2014	38 years	Sales Manager - Statewide Bearings
6	Mr. S Clark	61	Certificate A level	Sales Engineer	69.41	01.08.2008	36 years	Sales Engineer- P C Pumps & Equipment Ltd
7	Mr. Kevin Moore	61	Bachelor of Engineering (Electronic and Electrical)	General Manager	129.18	15.09.2014	38 years	Self-Employed
8	Mr. Moore, Thomas	27	Cert 3 in Engineering – Mechanical Trade	Engineer Workshop	80.50	28.09.2015	5 Years	First employment
9	Mr. Graeme Mark Martin	49	FO Certificate	Territory Manager -	98.87	14-03-2022	16 Years	Technical Sales Representative - Godwin Submersible Pumps
10	Mr. Gulshan Khurana	63	Draughtsman (Mechanical), BA, MBA (Marketing)	Chief Operating Officer	85.05	01.10.2016	44 years	Chief (Operations) Beumer India Private Limited

B. Employed throughout the year and were in receipt of remuneration for the financial year in aggregate of not less than ₹ 1,02,00,000/- p.a.: None except as included in Section A.

C. Employed part of the year and were in receipt of remuneration for the financial year in aggregate of not less than ₹ 8,50,000/- p.m.:

Amount ₹ in Lakhs

Sl	Name of Employee	Age (Yrs.)	Qualification	Designation	Remuneration	Date of Joining	Date of cessation	Experience	Last Employment held
1	Mr. Martin Devine Ronald Gillman	54	C&G Mech/ Electro Engineer	Business Development Manager	85.66	02.02.2023	13.01.2025	36 years	Seepex Ltd Sales Manager

D. Employed throughout the financial year or part thereof, was in receipt of remuneration in that period, in aggregate, or as the case may be, at a rate which, in aggregate, is in excess of remuneration drawn by Chairman and Managing Director or Jt. Managing Director or Deputy Managing Director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company: None

Notes:

- 1) Remuneration comprises of salary, allowances and monetary value of perquisites. The appointments of Executive Directors are contractual.
- 2) Employees at Sl. No. A 4, A 6 and C1 posted at the Warehouse and Marketing Office of the Company at U.K and the Employees mentioned from Sl. No. A 5, A 7 to A 9 are posted at the Warehouse and Marketing Office of the Company at Australia..
- 3) Mr. Harish Chandra Gupta, Chairman & Managing Director is the father of Arvind Veer Gupta, Dy Managing Director and brother-in-law of Mrs. Asha Gupta, Director of the Company. Mr. Anurag Gupta, Jt. Managing Director is the son of Mrs. Asha Gupta, Director of the Company. None of the other employees are relatives of any director or manager of the Company.

For and on behalf of the Board of Directors

Harish Chandra Gupta

Chairman & Managing Director

DIN: 00334405

Place: Delhi

Date: 14.08.2025

Corporate Governance Report

COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Your Company is committed to upholding the highest standards of corporate governance, rooted in transparency, accountability, and ethical conduct. The Company believes that robust corporate governance is fundamental to delivering long-term value to all stakeholders, including shareholders, customers, employees, suppliers, and the community.

Our governance practices are guided by a well-defined framework that ensures timely disclosures, effective decision-making, and strict compliance with applicable laws, regulations, and guidelines issued by the Securities and Exchange Board of India and the Companies Act, 2013. The Company continuously evaluates and strengthens its governance framework to align with evolving regulatory requirements and stakeholder expectations. Our philosophy is not only to comply with the letter of the law but also to embrace the spirit of good governance in all our actions.

The Composition, Category of Directorship and details of other Directorships and Chairmanships or Memberships of Committees held by each Director of the Company in various other public companies as on March 31, 2025 are as under:

Sl. No.	Name	Category	Number of other		
			Directorships*	Committee Memberships*	Committee Chairmanships*
1	Mr. Harish Chandra Gupta	Promoter / Executive Chairman	1	-	-
2	Mr. Anurag Gupta	Promoter group / Executive Director	1	-	-
3	Mr. Arvind Veer Gupta	Promoter group / Executive Director	1	-	-
4	Mrs. Asha Gupta	Promoter group / Non-executive / Woman Director	1	-	-
5	Mr. Akhil Joshi	Independent / Non-executive Director	-	-	-
6	Mr. Neeraj Kumar Gupta	Independent / Non-executive Director	5	-	-
7	Dr. Atul Agarwal	Independent / Non-executive Director	-	-	-
8	Ms. Saroj Punhani	Independent / Non-executive Director	1	1	1

*Excludes Directorships in Roto Pumps Limited and also excludes directorship in Private Companies, Foreign Companies, Companies incorporated under Section 8 of the Companies Act, 2013 and alternate directorships.

*For the purpose of considering the limit of Committee Memberships and Chairmanships of a Director, Audit Committee and Stakeholders Relationship Committee of Public Limited Companies have been considered excluding Roto Pumps Limited.

In accordance with Section 149 (7) of the Companies Act, 2013 (the "Act") and Regulation 25 (8) of the Listing Regulations, the Independent Directors have affirmed their compliance with the independence criteria outlined in Section 149(6) of the Act and Regulation 16 (1) (b) of the Listing Regulations. In the opinion of the Board, the independent directors fulfill the conditions specified in Listing Regulations and are independent of the management of the Company. The Independent Directors have been familiarized with the operations of the Company and the details of the same are displayed on www.rotopumps.com.

DIRECTORSHIP IN OTHER LISTED ENTITIES

Sl. No	Name of the Director	Name of the Entity	Designation
1.	Ms. Saroj Punhani	TIL Limited	Non-Executive, Independent Director

BOARD OF DIRECTORS

Pursuant to the provisions of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), your Company is governed by a professional Board that possesses a balanced blend of knowledge, skills, and expertise across various fields. The Board includes an optimal mix of Executive and Non-Executive Directors, along with Independent Directors and a Women Director. The Directors not only bring financial literacy and extensive experience but also exhibit strong leadership qualities and strategic thinking capabilities, all while being dedicated to upholding the highest standards of corporate governance.

As on March 31, 2025, the Board consists of eight Directors comprising of three Executive Directors, one Non-Executive Woman Director and four Non-Executive Independent Directors (including one Woman Independent Director). The Chairman of the Board is an Executive Promoter Director and thus, half of the Board of Directors are Independent Directors.

CORE SKILLS / EXPERTISE / COMPETENCIES AVAILABLE WITH THE BOARD

The Board of the Company consists of qualified individuals who possess the necessary skills, competencies, and expertise across various functional areas. This diversity enhances the quality of decision-making within the Board and enables its members to make significant contributions to both the Board and its Committees, which is essential for the Company's effective operation. Further in terms of the requirements of the Listing Regulations, the following is the list of, core skills/expertise/competencies, as required in the context of the business and sector for it to function effectively and those actually available with the Board have been identified by the Board of Directors.

Core skills / Expertise / Competencies	Mr. Harish Chandra Gupta	Mr. Anurag Gupta	Mr. Arvind Veer Gupta	Mrs. Asha Gupta	Mr. Akhil Joshi	Mr. Neeraj Kumar Gupta	Dr. Atul Agarwal	Ms. Saroj Punhani
Product Research and Development	✓	✓	✓	-	-	-	-	-
Operations and Engineering	✓	✓	✓	-	✓	✓	-	-
Sales and Marketing including International Business	✓	✓	✓	-	✓	✓	-	-
Financial Management including Treasury & Forex Management	✓	✓	✓	✓	✓	✓	✓	✓
Internal Control and Risk Management	✓	✓	✓	✓	✓	✓	✓	✓
Legal and Regulatory Requirements	✓	✓	✓	✓	✓	✓	✓	✓
Human Resources and Talent Development	✓	✓	✓	✓	✓	✓	✓	✓
Corporate Governance and Ethics	✓	✓	✓	✓	✓	✓	✓	✓
CSR and Sustainability	✓	✓	✓	✓	✓	✓	✓	✓

SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON-EXECUTIVE DIRECTORS

During the year under review, your Company has not issued any convertible instruments. The position of the holding of equity shares of the Company by the non-executive directors as on March 31, 2025 was as under:

Sl. No.	Name	No. of Equity shares held
1	Mrs. Asha Gupta	1,00,01,060
2	Mr. Akhil Joshi	Nil
3	Mr. Neeraj Kumar Gupta	Nil
4	Dr. Atul Agarwal	Nil
5	Ms. Saroj Punhani	Nil

RELATIONSHIPS BETWEEN DIRECTORS INTER SE

Mr. Akhil Joshi, Mr. Neeraj Kumar Gupta, Dr. Atul Agarwal and Ms. Saroj Punhani are the Non-executive Independent directors of the Company and are not related to each other in any way. They are also not related to the other Directors on the Board of the Company.

Mrs. Asha Gupta and Mr. Anurag Gupta are related to each other in the relationship mother-son between them. Similarly, Mr. Arvind Veer Gupta being the son of Mr. Harish Chandra Gupta, they both are related to each other. Mr. Harish Chandra Gupta is the Brother in law of Mrs. Asha Gupta.

NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURE

Non-executive Directors have been paid sitting fees for attending the meetings of the Board of Directors and Committees of the Board. No other compensation is paid to them. The sitting fee is fixed by the Board of Directors of the Company. The sitting fees being paid to the non-executive directors is well within the limits prescribed under Section 197(5) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

BOARD AND COMMITTEES

During the financial year 2024-25, four meetings of the Board of Directors of the Company were held on May 30, 2024, August 9, 2024, November 14, 2024 and February 12, 2025. The gap between any two meetings did not exceed one hundred and twenty (120) days as prescribed under the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. All the relevant information was placed before the Board. The attendance record of the Directors at the Meetings of the Board and Members held during the financial year 2024-25 are as under:

Sl.	Name	No. of Meetings attended	Attended last AGM
1	Mr. Harish Chandra Gupta	4	Yes
2	Mr. Anurag Gupta	4	Yes
3	Mr. Arvind Veer Gupta	4	Yes
4	Mrs. Asha Gupta	4	Yes
5	Dr. Ramesh Chandra Vaish	2	NA
6	Mr. Anand Bordia	2	NA
7	Mr. Basant Seth	2	NA
8	Mr. Akhil Joshi	3	Yes
9	Mrs. Kavita Bhatnagar	3	No
10	Mr. Neeraj Kumar Gupta	3	Yes
11	Dr. Atul Agarwal	2	Yes
12	Ms. Saroj Punhani	NA	NA

AUDIT COMMITTEE

The Audit Committee of the Board comprises of a chairman and four members all of whom are Non-executive Independent Directors, except Mrs. Asha Gupta who is a Non-executive promoter Director. Mr. Ashwani K. Verma, Company Secretary, act as the Secretary of the Committee.

During the financial year 2024-25, four meetings of the Audit Committee of the Company were held on May 30, 2024, August 9, 2024, November 14, 2024 and February 12, 2025. The time gap between any two meetings did not exceed one hundred and twenty (120) days as prescribed under the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The composition of the Audit Committee and the number of the meetings attended by the Members are given below.

Sl	Name	Position	No. of meetings attended
1	Dr. Ramesh Chandra Vaish	Chairman*	2
2	Mr. Anand Bordia	Member*	2
3	Mrs. Asha Gupta	Member	4
4	Mr. Basant Seth	Member*	2
5	Mr. Akhil Joshi	Member	3
6	Mr. Neeraj Kumar Gupta	Chairman*	2
7	Dr. Atul Agarwal	Member*	2

*Dr. Ramesh Chandra Vaish ceased as Chairman and Mr. Anand Bordia and Mr. Basant Seth ceased as Member of the Committee due to retirement as Directors of the Company w.e.f. September 27, 2024.

*Mr. Neeraj Kumar Gupta and Dr. Atul Agarwal was appointed as members of the Company w.e.f. August 9, 2024 and further Mr. Neeraj Kumar Gupta was elected as Chairman of the Committee w.e.f. November 14, 2024.

TERMS OF REFERENCE

The role and terms of reference of the Audit Committee covers the matters specified for Audit committee under Part C of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013 which inter-alia include overseeing the company's financial reporting process, reviewing periodical financial results, financial statements, internal control and internal audit systems, accounting policies and practices related party transactions and performance of the internal and external auditors.

NOMINATION & REMUNERATION COMMITTEE

Nomination and Remuneration Committee comprises of executive and non-executive Directors. During the year, three meetings of the Nomination and Remuneration Committee were held on August 9, 2024, February 12, 2025 and March 29, 2025. Composition of the Committee and attendance at the meeting during the year has been as under:

Sl.	Name	Position	Meeting attended
1	Mr. Anand Bordia	Chairman*	1
2	Mr. Harish Chandra Gupta	Member	3
3	Mr. Basant Seth	Member*	1
4	Mr. Akhil Joshi	Member	2
5	Mr. Neeraj Kumar Gupta	Chairman [#]	2
6	Dr. Atul Agarwal	Member [#]	2

DETAILS OF REMUNERATION TO DIRECTORS

The details of the remuneration paid to the Chairman & Managing Director, Jt. Managing Director and Dy Managing Director during the year is as follows:

Amount ₹ in lakhs

Sl.	Particulars	Salary	Perquisites, house rent allowance and others	Variable earnings	Total
1	Mr. Harish Chandra Gupta, Chairman & Managing Director	148.20	47.99	9.62	205.81
2	Mr. Anurag Gupta, Jt. Managing Director	95.40	32.70	4.81	132.91
3	Mr. Arvind Veer Gupta, Dy. Managing Director	94.53	32.37	4.35	131.25
	Total	338.13	113.06	18.78	469.97

In addition, the Chairman & Managing Director, Jt. Managing Director and Dy. Managing Director were also entitled to Company's contribution to provident fund. They are also entitled to the use of a Chauffer driven Car for Company's business and Telephones at the residence. Notice period is three months from either side. No severance fees except statutory retirement benefits is payable.

The sitting fees paid during the financial year 2024-25 to the Non-Executive Directors are as follows:

Sl	Name	Designation	Amount ₹ in lakhs
1	Dr. Ramesh Chandra Vaish	Independent Director*	1.45
2	Mr. Anand Bordia	Independent Director*	1.15
3	Mrs. Asha Gupta	Non-independent Director	2.00
4	Mr. Basant Seth	Independent Director*	1.15
5	Mr. Akhil Joshi	Independent Director	2.85
6	Mrs. Kavita Bhatnagar	Independent Director [#]	0.90
7	Mr. Neeraj Kumar Gupta	Independent Director [§]	2.05
8	Dr. Atul Agarwal	Independent Director [§]	1.45
9	Ms. Saroj Punhani	Independent Woman Director [@]	0.15

* Retired w.e.f. September 27, 2024.

[#] Resigned w.e.f. December 26, 2024 due to personal reasons. Mrs.

*Mr. Anand Bordia ceased as Chairman and Mr. Basant Seth ceased as Member of the Committee due to retirement as Directors of the Company w.e.f. September 27, 2024.

[#]Mr. Neeraj Kumar Gupta and Dr. Atul Agarwal was appointed as members of the Company w.e.f. August 9, 2024 and further Mr. Neeraj Kumar Gupta was elected as Chairman of the Committee w.e.f. February 12, 2025.

TERMS OF REFERENCE

The terms of reference of the Nomination and Remuneration Committee are in consonance with the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS

The Nomination and Remuneration Committee has framed the Nomination and Remuneration Policy and has laid down the criteria for the evaluation of the performance of the Independent Directors under the said policy. The policy can be accessed through the web link - <https://www.rotopumps.com/investors/policies/>.

Bhatnagar has confirmed that there is no material reason other than the reason mentioned in her resignation letter.

[§] Appointed w.e.f. August 9, 2024.

[@] Appointed w.e.f. February 12, 2025

The Company has not granted any Stock Options to its Directors.

STAKEHOLDERS RELATIONSHIP COMMITTEE

Stakeholders Relationship Committee comprises of executive and non-executive directors. During the year, four meetings of the Stakeholders Relationship Committee were held on May 30, 2024, August 9, 2024, November 14, 2024 and February 12, 2025. Composition of the Committee and attendance at the meeting during the year was as under

Sl	Name	Position	No. of meetings attended
1	Dr. Ramesh Chandra Vaish	Chairman*	2
2	Mr. Anurag Gupta	Member	4
3	Mr. Arvind Veer Gupta	Member	4
4	Mr. Neeraj Kumar Gupta	Chairman*	2

* Dr. Ramesh Chandra Vaish ceased as Chairman due to retirement as Directors of the Company w.e.f. September 27, 2024.

[#]Mr. Neeraj Kumar Gupta was appointed as member of the Company w.e.f. August 9, 2024 and further elected as Chairman of the Committee w.e.f. November 14, 2024.

Mr. Ashwani K. Verma, Company Secretary acts as Compliance Officer of the Company in terms of Regulation 6 of the Listing Regulations. He is also appointed as the Nodal Officer of the Company in terms of Investor Education and Protection Fund Rules.

During the year, 18 complaints received from the shareholders were resolved suitably and no complaint was pending either at the beginning or at the end of the year.

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Corporate Social Responsibility Committee comprises of executive and non-executive directors and functions under the Chairperson, Mr. Akhil Joshi, who is an Independent Director. During the year, four meetings of the Corporate Social Responsibility Committee were held on August 6, 2024, November 13, 2024, February 18, 2025 and March 31, 2025. Composition of the Committee and attendance at the meeting during the year was as under:

SI	Name	Position	No. of meetings attended
1	Mr Akhil Joshi	Chairman	4
2	Mr. Anurag Gupta	Member	4
3	Mr. Arvind Veer Gupta	Member	4

RISK MANAGEMENT COMMITTEE

Risk Management Committee comprises of executive and non-executive directors and functions under the Chairperson, Mr. Akhil Joshi, who is an Independent Director. During the year, two meetings of the Risk Management Committee were held on July 20, 2024 and February 18, 2025. Composition of the Committee and attendance at the meeting during the year was as under:

GENERAL BODY MEETINGS

Details of General Body Meetings held in the last three years and, are as hereunder:

a. Annual General Meeting:

Year	Date & Time	Venue/Deemed Venue	Special resolution(s) passed
2023-24	28.09.2024 at 04:30 P.M.	Through Video Conferencing (VC)/ other audio-visual means (OAVM). Deemed venue is the Registered office of the Company	1. Re-appointment of Mr. Akhil Joshi (DIN: 06604954), as an Independent Director of the Company. 2. Appointment of Mr. Neeraj K Gupta (DIN: 02973442), as an Independent Director of the Company. 3. Appointment of Dr. Atul Agarwal (DIN: 00153186), as an Independent Director of the Company. 4. Re-appointment of Mr. Harish Chandra Gupta as Chairman & Managing Director of the Company. 5. Re-appointment of Mr. Anurag Gupta as Jt. Managing Director of the Company. 6. Re-appointment of Mr. Arvind Veer Gupta as Dy. Managing Director of the Company.
2022-23	28.09.2023 at 11:30 A.M.		Nil
2021-22	29.09.2022 at 11:30 A.M.		Nil

b. Special Resolution passed through Postal Ballot:

On April 2, 2025, pursuant to Regulation 44 of Listing Regulations and Sections 108, 110 and other applicable provisions of the Act read with Rules made thereunder, Members of the Company approved following Special Resolution with requisite majority by way of postal ballot and details of the e-voting of the same are as under:

Description of Resolution passed	Votes in favour of the Resolution		Votes against of the Resolution	
	No. of votes cast	% of total valid votes cast	No. of votes cast	% of total valid votes cast
Appointment of Ms. Saroj Punhani (DIN : 08922018), as an Independent Woman Director of the Company to hold office for a period of five consecutive years from February 12, 2025	36933732	100.000	127	0.000

SI	Name	Position	No. of meetings attended
1	Mr. Akhil Joshi	Chairman	2
2	Mr. Anurag Gupta	Member	2
3	Mr. Arvind Veer Gupta	Member	2

TERMS OF REFERENCE

The terms of reference of the Risk Management Committee are in consonance with the provisions of Regulation 21 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

DETAILS OF SENIOR MANAGEMENT

The particulars of Senior Management as per the definition provided in Regulation 16(1)(d) of the Listing Regulations during the Financial Year 2024-25 are as follows:

SI	Name of the employee	Designation
1	Mr. Gulshan Khurana	Chief Operating Officer
2	Mr. Pradeep Jain	Chief Financial Officer
3	Mr. Vinay Dhar	Vice President – International Marketing
4	Mr. Pramod Kr. Sahu	General Manager - R&D
5	Mr. Harish Ahuja	Sr. General Manager – IT
6	Mr. Ashwani Kr. Verma	Company Secretary
7	Mr. Kevin Moore	General Manager, Australia Branch
8	Mr. David Bent Roy	General Manager, UK Branch

There has been no change in the list of senior management personnel since the close of the previous financial year.

- The Board of Directors had appointed CS Shailesh Dayal (Membership No. F4879, CP No. 7142), Partner Dayal & Maur, Company Secretaries as the Scrutinizer for conducting the postal ballot by e-voting process in a fair and transparent manner. The Scrutinizer submitted their report on April 4, 2025.
- Procedure for Postal Ballot:
The Postal Ballot was carried out through the Remote E-voting process as per the provisions of Section 108 and 110 and other applicable provisions of the Act, read with the Rules framed thereunder and general circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 09/2023 dated September 25, 2023 read with other relevant circulars, including circular no. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs.
- Details of the special resolution proposed to be conducted through postal ballot:
There are no special resolution(s) proposed to be conducted through postal ballot regarding any of the matters to be discussed at the forthcoming Annual General Meeting.

Means of Communication

Quarterly results	The results of the Company are published in the newspapers and also displayed at the Company's website besides submission to the Stock Exchanges.
Newspapers wherein results normally published	Business Standard, English and Hindi
Any website, where displayed	Submitted to the Stock Exchange in the prescribed format and displayed at the website of the Company www.rotopumps.com
Whether it also displays official news releases	Yes
The presentation made to the Institutional Investor and Analyst	No

GENERAL SHAREHOLDER INFORMATION:

Annual General Meeting

The ensuing Annual General Meeting is scheduled to be held on Monday, September 29, 2025 at 11:30 A.M. through Video Conferencing / Other Audio Visuals Means ("VC/OAVM") (Deemed Venue - Registered Office of the Company at Roto House, Noida Special Economic Zone, and Noida - 201305).

Financial Year

The Company follows April - March financial year. The un-audited financial results for first, second (half yearly) and third quarter would be published in July/August, October/November and January/February respectively. Annual audited consolidated financial results would be published in May.

Record Date

In terms of Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors of the Company have fixed the Friday, July 11, 2025 as record date for payment of final dividend of ₹ 0.80 (Eighty Paise only) per Equity Share of ₹ 1/- each i.e. 80% for the Financial Year ended March 31, 2025, subject to approval of the Members of the Company in ensuing AGM.

Book Closure

The Share transfer books and Register of Members will be closed from Monday, September 22, 2025 to Monday, September 29, 2025 (both

days inclusive) for the purpose of fiftieth Annual General Meeting.

Dividend payment date

During the year under review, the Board of Directors in its meeting held on May 17, 2025 recommend a final dividend of ₹ 0.80/- per equity share of ₹ 1/- each i.e. 80% for the financial year ended March 31, 2025. The final dividend, if approved by the shareholders of the Company at ensuing Annual General Meeting would involve cash outflow of ₹ 502.52 lakhs. The final dividend, if approved, shall be paid within 30 days from the date of Annual General Meeting.

The Stock Exchange on which the Company's Shares are listed

The Equity Shares of your Company are presently listed at the BSE Limited ("BSE"), Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 vide Security Code 517500 and also at the National Stock Exchange of India Limited ("NSE"), Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 vide Security Code ROTO. The shares of the Company are not suspended from trading.

The Annual Listing Fees for the financial year 2025-26 has been paid.

ISIN Number

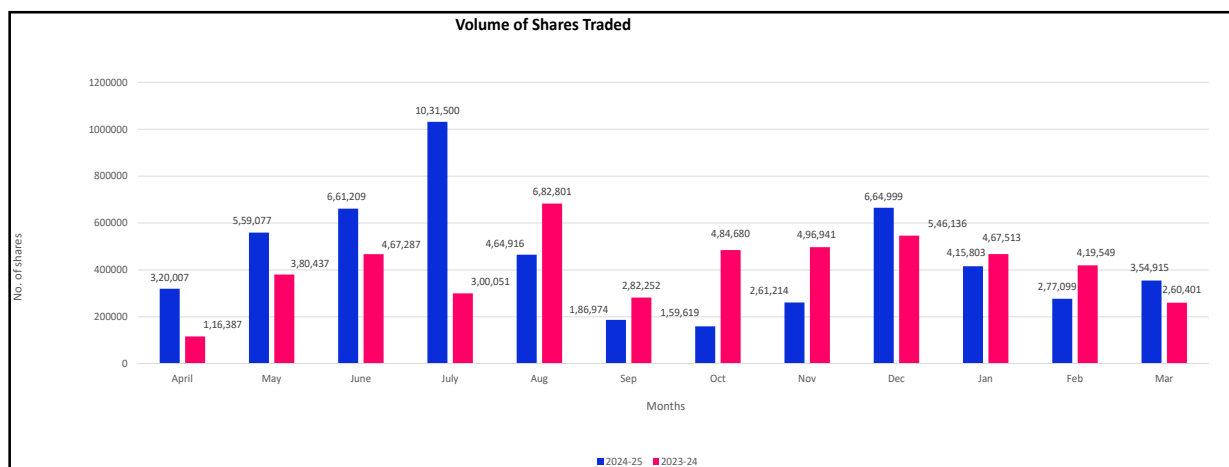
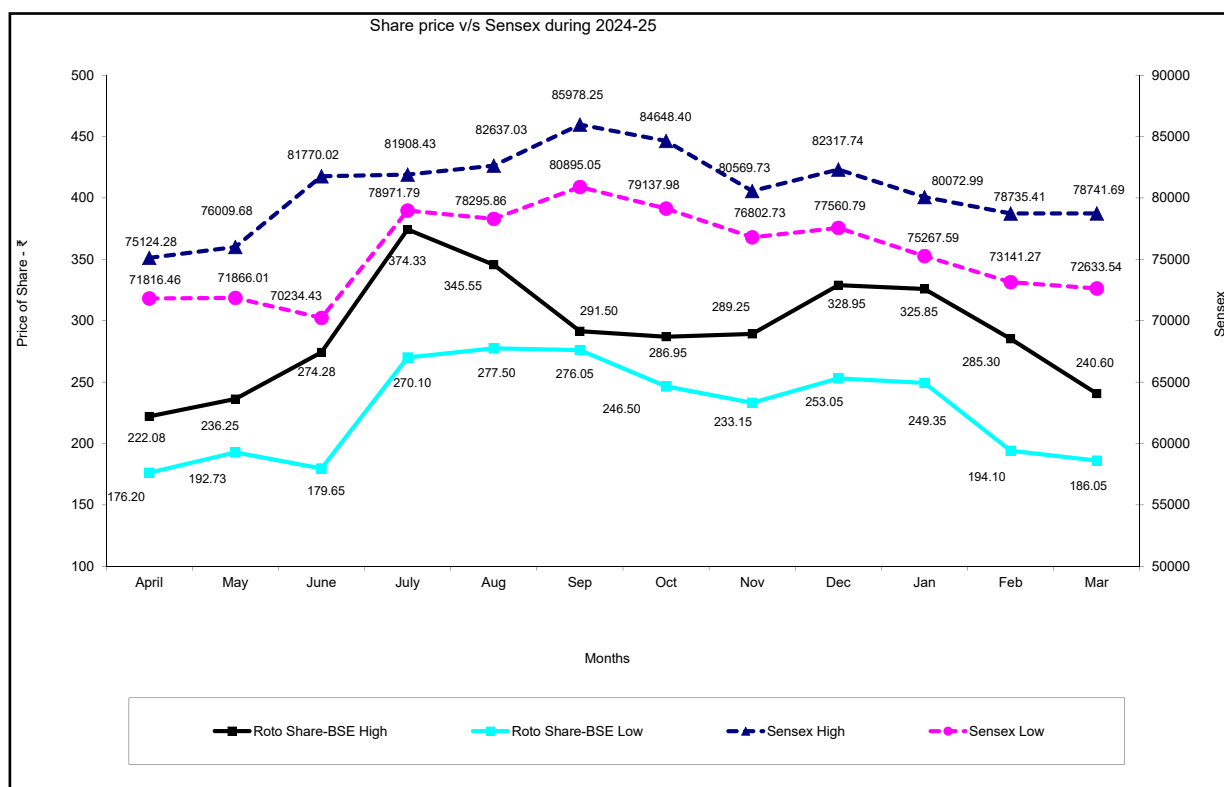
ISIN number of the Company for National Securities Depository Ltd (NSDL) and Central Depository Services Ltd (CDSL) is **INE535D01037**.

MARKET PRICE DATA AND PERFORMANCE IN COMPARISON TO BSE SENSEX AND NIFTY-50

The performance of the Company's share on BSE as compared to the BSE Sensex during the financial year 2024-25 has been as under:

Month	Sensex		Roto Share-BSE		No. of Shares Traded	
	High	Low	High	Low	2024-25	2023-24
April	75124.28	71816.46	222.08	176.20	320007	116387
May	76009.68	71866.01	236.25	192.73	559077	380437
June	81770.02	70234.43	274.28	179.65	661209	467287
July	81908.43	78971.79	374.33	270.10	1031500	300051
Aug	82637.03	78295.86	345.55	277.50	464916	682801
Sep	85978.25	80895.05	291.50	276.05	186974	282252
Oct	84648.40	79137.98	286.95	246.50	159619	484680
Nov	80569.73	76802.73	289.25	233.15	261214	496941
Dec	82317.74	77560.79	328.95	253.05	664999	546136
Jan	80072.99	75267.59	325.85	249.35	415803	467513
Feb	78735.41	73141.27	285.30	194.10	277099	419549
Mar	78741.69	72633.54	240.60	186.05	354915	260401

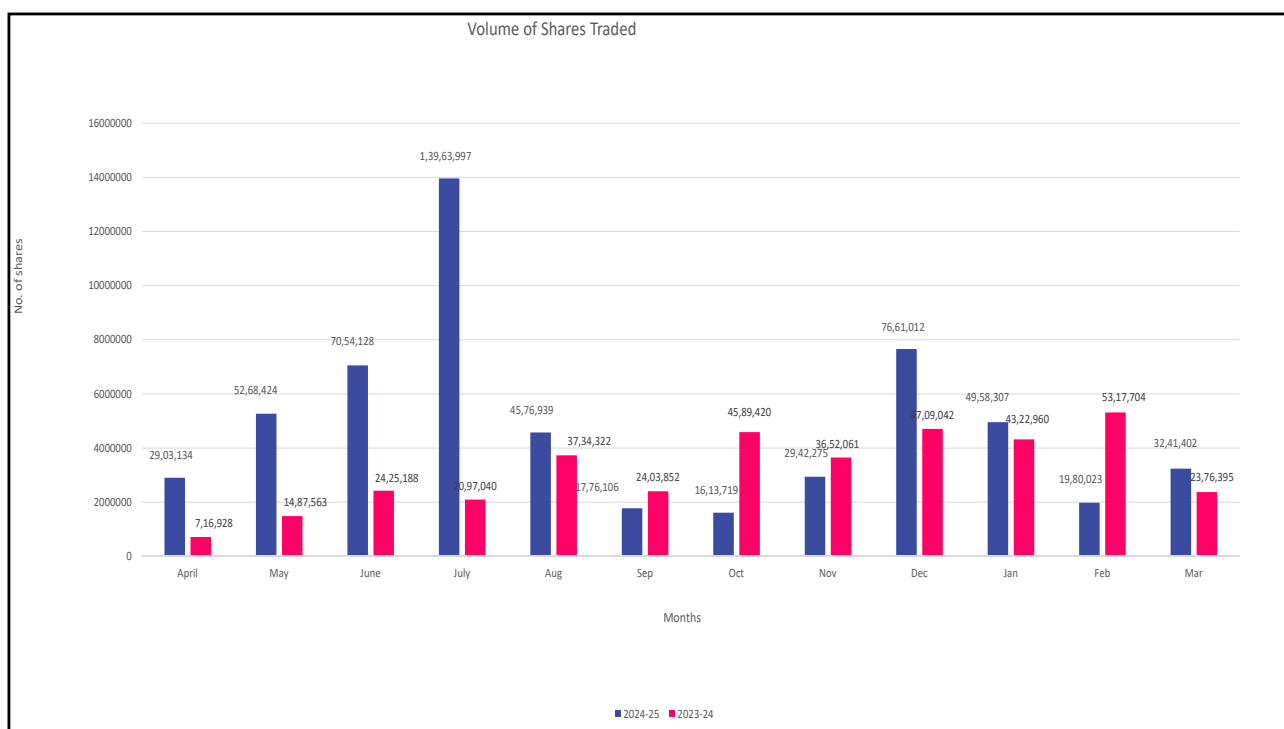
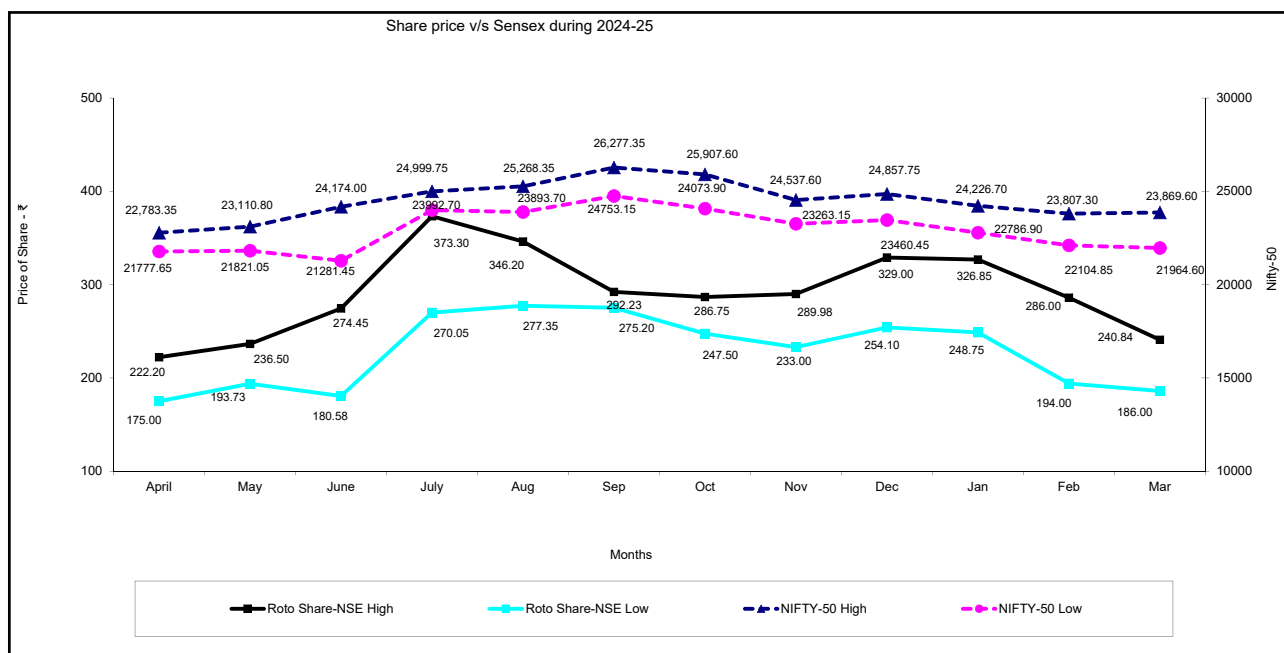
Share Prices since April till date of sub-division (November 8, 2024) have been adjusted.



The performance of the Company's share on NSE as compared to the NIFTY 50 during the financial year 2024-25 has been as under:

Month	NIFTY-50		Roto Share-NSE		No. of Shares Traded	
	High	Low	High	Low	2024-25	2023-24
April	22783.35	21777.65	222.20	175.00	2903134	716928
May	23110.80	21821.05	236.50	193.73	5268424	1487563
June	24174.00	21281.45	274.45	180.58	7054128	2425188
July	24999.75	23992.70	373.30	270.05	13963997	2097040
Aug	25268.35	23893.70	346.20	277.35	4576939	3734322
Sep	26277.35	24753.15	292.23	275.20	1776106	2403852
Oct	25907.60	24073.90	286.75	247.50	1613719	4589420
Nov	24537.60	23263.15	289.98	233.00	2942275	3652061
Dec	24857.75	23460.45	329.00	254.10	7661012	4709042
Jan	24226.70	22786.90	326.85	248.75	4958307	4322960
Feb	23807.30	22104.85	286.00	194.00	1980023	5317704
Mar	23869.60	21964.60	240.84	186.00	3241402	2376395

Share Prices since April till date of sub-division (November 8, 2024) have been adjusted.



SHAREHOLDING PATTERN

The brief shareholding pattern of the Company as on March 31, 2025 as compared to March 31, 2024 was as follows:

Category of Shareholders	As on March 31, 2025		As on March 31, 2024	
	No. of Shares	Percentage	No. of Shares	Percentage
Promoters	4,18,50,044	66.62	2,11,25,970	67.26
Mutual Funds and Banks	6,25,765	1.00	0	0
Private Bodies Corporate	10,65,917	1.70	3,85,331	1.23
NRI and OCBs, FPIs	7,82,631	1.24	5,40,392	1.72
Resident Individuals and others	1,84,90,863	29.44	93,55,917	29.79
Total	6,28,15,220	100	3,14,07,610	100

DISTRIBUTION OF SHAREHOLDING

The distribution of shareholding of the Company as on March 31, 2025 was as follows:

Shareholding of value (in ₹)	Shareholders		Shareholding		
	Number	Percentage	Number	Amount	Percentage
1 – 5000	43632	98.92	10031449	10031449.00	15.97
5001 – 10000	232	0.53	1705124	1705124.00	2.71
10001 – 20000	123	0.28	1751203	1751203.00	2.79
20001 – 30000	43	0.10	1072095	1072095.00	1.71
30001 – 40000	19	0.04	655446	655446.00	1.04
40001 – 50000	10	0.02	448131	448131.00	0.71
50001 – 100000	25	0.06	1762589	1762589.00	2.81
100001 – and above	25	0.06	45389183	45389183.00	72.26
Total	44109	100.00	62815220	62815220.00	100.00

DEMATERIALIZATION OF SHARES AND LIQUIDITY

6,28,14,220 Equity shares out of the total 6,28,15,220 Equity shares have been dematerialized till March 31, 2025. The Company has entered into agreements with National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL) whereby shareholders have option to dematerialize their shares with either depository. Equity shares of the Company are actively traded on BSE and NSE.

REGISTRAR AND SHARE TRANSFER AGENT

The Company has appointed RCMC Share Registry Private Limited as Registrars & Share Transfer Agent. Shareholders are advised to approach them at the following address for any shares and demat related query and problems.

RCMC Share Registry Pvt. Ltd. ("RTA")

B-25/1, Okhla Industrial Area,

Phase -2, Near Rana Motors,

New Delhi – 110020

Tel.: +91 11-26387320, 21, 23

Fax: +91 11-26387322

Email: info@rcmcdelhi.com

Website: <http://www.rcmcdelhi.com>

SHARE TRANSFER SYSTEM

In terms of SEBI press releases dated December 3, 2018 and March 27, 2019, except in case of transmission or transposition of shares, requests for effecting transfer of shares subsequent to April 1, 2019, shall not be processed by the Company for share held in physical form. Request for transmission or transposition of shares alongwith the related share certificate(s) may be sent to RTA at the above mentioned address.

As regards transfer of dematerialized shares, the same can be effected through the demat accounts of the transferor(s) and transferee(s) maintained with Depository Participants. No physical transfer lodgement/ re-lodgement has been allowed during the year.

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

As stipulated by Regulation 76 of SEBI (Depositories & Participants) Regulations, 2018, a qualified practicing company secretary carries out the reconciliation of share capital audit to reconcile the total admitted capital with National Securities Depository Limited and Central Depository Services (India) Limited and the total issued and listed capital. The audit is carried out every quarter and the report is submitted to the Stock Exchange and is also placed before the Board.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

The listed entity shall disclose the following details in its annual report, as long as there are shares in the demat suspense account or unclaimed suspense account, as applicable:

- aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: 197 shareholders holding 1,42,000 shares having face value of ₹ 1/- each;
- aggregate number of shareholders and their shares transferred in the suspense account during the year: 2 shareholders holding 1,000 shares of ₹ 2/- each due to expiration of 120 days of issue of Letter of Confirmation and further due to sub-division of shares from face value of ₹2/- per share to ₹1/- per share – 1,35,000 equity shares of ₹1/- of 191 existing shareholders; and 2,31,000 shares of ₹ 1/- each of 164 new shareholders who were holding shares in physical form and shares were not dematerialized within the stipulated timeline;
- number of shareholders who approached listed entity for transfer of shares from suspense account during the year: 14 shareholders holding 24,000 shares;
- number of shareholders to whom shares were transferred from suspense account during the year: 14 shareholders holding 24,000 shares;
- aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: 349 shareholders holding 4,85,000 shares;
- that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares: 349 shareholders holding 4,85,000 shares.

OUTSTANDING GDRS / ADRS / WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT ON EQUITY

Your Company has not issued any GDRs / ADRs / Warrants or any other convertible instruments.

COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES

The pertinent information is provided in note no. 39 of the financial statements forming part of this Report.

PLANT LOCATIONS

- B -14, Phase II Extension, Noida – 201305, Uttar Pradesh, India
- 14, Roto House, Noida Special Economic Zone, Noida – 201305, Uttar Pradesh, India
- Plot No. 31, Sector Ecotech XII, Greater Noida – 201008 Uttar Pradesh, India

RESEARCH & DEVELOPMENT UNIT

The in-house Research & Development activities of the Company are carried out at Roto House, Noida Special Economic Zone, Noida, Uttar Pradesh, India. The Research & Development Centre has recognition of the Department of Scientific and Industrial Research, Ministry of Science and Technology.

ADDRESS FOR CORRESPONDENCE

Shareholders are requested to direct all share related correspondence to RTA and only the non-share related correspondence and complaints regarding RTA to -

The Company Secretary
Roto Pumps Limited
Roto House,
Noida Special Economic Zone,
Noida – 201305 U. P. India
Ph.: +91 - 120 – 2567902-05
Fax: +91 - 120 – 2567911
Email: investors@rotopumps.com
Website: www.rotopumps.com

CREDIT RATINGS AND ANY REVISIONS THERETO FOR DEBT INSTRUMENTS OR ANY FIXED DEPOSIT PROGRAMME OR ANY SCHEME OR PROPOSAL INVOLVING MOBILIZATION OF FUNDS, WHETHER IN INDIA OR ABROAD:

As on March 31, 2025, the Company has not issued any debt instruments and does not have any fixed deposit programme or any scheme or proposal involving mobilization of funds, whether in India or abroad. The ratings issued by CRISIL Ratings Limited for long term borrowings and short term borrowings of the Company are CRISIL A- and CRISIL A2+ respectively. There was no revision in the said ratings during the year under review and the outlook for long term rating has been changed from Positive to Stable.

MATERIAL RELATED PARTY TRANSACTIONS

The Company has not entered into any material related party transactions that may have potential conflict with the interest of the Company at large. Particulars of the related party transactions are given in note no. 40 of the standalone annual accounts. The related party transactions have approval / omnibus approval of the Audit Committee and approval of the Board wherever necessary. Details of related party transactions are placed before the Audit Committee on a quarterly basis. Policies on Material Subsidiary and Related Party Transactions are available at <https://rotopumps.com/investors/policies/>.

FEES TO STATUTORY AUDITOR

An amount of ₹ 10.00 lakhs towards fees for all services is paid by the Company to the Statutory Auditors for the financial year ended March 31, 2025. No payment is made by the subsidiary companies to the statutory auditors of the Company. Please refer note no. 33 of the standalone financial statements for the financial year ended March 31, 2025.

LOANS AND ADVANCES IN THE NATURE OF LOAN BY THE COMPANY AND/OR ITS SUBSIDIARIES TO FIRMS/ COMPANIES IN WHICH DIRECTORS ARE INTERESTED

No Loan and Advance in the nature of loan has been provided by the Company and/or its subsidiaries to firms/companies in which directors are interested. However, the company and its subsidiaries have provided unsecured loans to its / their subsidiaries for the purpose of their business operations. The details of the same is provided in note no. 40 of financial statements forming part of this Report.

COMPLIANCE

There were no instances of non-compliance by the Company; hence no penalties or strictures are imposed on the Company by Stock Exchanges, SEBI or any other Statutory Authority on any matter related to capital markets during the last three years.

The Company has complied with the requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and sub paras (2) to (10) of Schedule V Part C of the Listing Regulations.

DISCLOSURE OF AGREEMENTS, IF ANY, BINDING THE COMPANY

In terms of Regulation 30A read with Clause 5A of Para A of Part A of Schedule III of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, there are no such agreements entered which will impact the management or control of the Company.

DISCLOSURE UNDER REGULATION 32 (7A) OF SEBI (LODR) REGULATIONS, 2015

During the year, the Company has not raised any funds through preferential allotment or qualified institutions placement as specified under Regulation 32(7A) of the Listing Regulations.

MANAGEMENT

The Management Discussion and Analysis Report form part of the Annual Report and is in compliance with the requirement.

During the year under review, there were no materially significant related party transactions with its promoters, directors and management that had a potential conflict with the interest of the Company.

SHAREHOLDERS

The Company has provided all the details of the Directors seeking re-appointment in the Notice of the Annual General Meeting attached with this Annual Report.

The Company has not made any presentation to the Equity Analysts. Quarterly results are submitted to the Stock Exchanges in the prescribed format.

WHISTLE BLOWER POLICY/VIGIL MECHANISM

The Company has adopted a Whistle Blower Policy in pursuance of the provisions of Section 177(9) of the Companies Act, 2013, and as per regulation 22 of SEBI (LODR) Regulations, 2015 to provide a formal mechanism to the Directors and employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy. The Policy provides for adequate safeguards against victimization of employees who avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee. It is affirmed that no personnel of the Company has been denied access to the Audit Committee.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has not received any complaint of sexual harassment during the year under review.

SHARE TRANSFER & TRANSMISSION COMMITTEE

Composition of the Share Transfer and Transmission Committee is as under:

Sl	Name	Position
1	Mr. Harish Chandra Gupta	Chairman
2	Mr. Anurag Gupta	Member
3	Mr. Arvind Veer Gupta	Member

TERMS OF REFERENCE

The terms of reference of the Share Transfer Committee inter-alia include approval of the transfer of shares, issue of duplicate share certificates, dematerialization and dematerialization of shares.

During the year, the Share Transfer Committee approved transfer, transmission and dematerialization of shares on a fortnightly basis. No shares were pending for transfer as on March 31, 2025.

DIRECTORS' NON-DISQUALIFICATION CERTIFICATE

Certificate from Practicing Company Secretary confirming that none of the Director of the Company is debarred or disqualified from being continuing as Director of the by the Securities and Exchange Board of India and the Ministry of Corporate Affairs or any such other statutory authority is enclosed in this report as **Annexure I**.

CEO / MD and CFO Certification

The MD and CFO certification on the financial statements and the cash flow Statement for the financial year 2024-25 is enclosed at the end of this report as **Annexure II**.

CORPORATE GOVERNANCE

Certificate from the Practicing Company Secretary confirming compliance with all the conditions of the corporate governance as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 forms a part of this report as **Annexure III**.

COMPLIANCE WITH MANDATORY REQUIREMENTS

The Company has complied with all the mandatory requirements of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ADOPTION OF DISCRETIONARY REQUIREMENTS

With respect to the discretionary requirements as per Regulation 27(1) and Part E of Schedule II to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has a record of unmodified audit opinion on financial statements. It is evident from the audit reports of previous financial years. The Company endeavors to continue the same in future.

COMPLIANCE WITH CODE OF CONDUCT

In terms of the provisions of schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby confirmed and declared that the Company has obtained from all the members of the Board and Senior Management affirmation that they have complied with the Code of Conduct for Directors and Senior Management in respect of the financial year 2024-25.

For and on behalf of the Board of Directors

Place: Delhi
Date: 14.08.2025

Harish Chandra Gupta
Chairman & Managing Director
DIN: 00334405

Annexure I

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Roto Pumps Limited
Roto House,
Special Economic Zone
Noida, Uttar Pradesh-201305.

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Roto Pumps Limited having CIN: L28991UP1975PLC004152 and having registered office at Roto House Noida Special Economic Zone Noida, Uttar Pradesh-201305 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1	Mr. Harish Chandra Gupta	00334405	31/07/1975
2	Mr. Anurag Gupta	00334160	29/10/1999
3	Mr. Arvind Veer Gupta	00334233	16/01/2001
4	Ms. Asha Gupta	00334345	29/07/2006
5	Mr. Akhil Joshi	06604954	09/08/2019
6	Ms. Saroj Punhani	08922018	12/02/2025
7	Mr. Atul Agarwal	00153186	09/08/2024
8	Mr. Neeraj Kumar Gupta	02973442	09/08/2024
9	*Mr. Ramesh Chandra Vaish	01068196	29/09/2014
10	**Mr. Anand Bordia	00679165	29/09/2014
11	***Mr. Basant Seth	02798529	12/05/2017
12	****Ms. Kavita Bhatnagar	10303852	30/09/2023

*Mr. Ramesh Chandra Vaish Independent Director Resigned with effect from 27/09/2024

**Mr. Anand Bordia Independent Director Resigned with effect from 27/09/2024

***Mr. Basant Seth Independent Director Resigned with effect from 27/09/2024

****Ms. Kavita Bhatnagar Independent Director Resigned with effect from 26/12/2024

Ensuring the eligibility for the continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these, based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **DAYAL & MAUR**
Company Secretaries
Firm Regn No. P2007DE092500

SHAILESH DAYAL
Partner

FCS No. 4897
CP No. 7142

Peer Review Cert. No. 7055/2025
UDIN: F004897G001002630

Place: New Delhi
Date: 13.08.2025

Annexure II

The Board of Directors
Roto Pumps Limited
Roto House Noida Special Economic Zone
NOIDA – 201305

Sirs,

- A. We, Harish Chandra Gupta, Chairman & Managing Director and Pradeep Jain, Chief Financial Officer of Roto Pumps Limited have reviewed the audited financial statements (standalone and consolidated) for the fourth quarter and financial year ended March 31, 2025 and that to the best of our knowledge and belief:
- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (2) these statements together present a true and fair view of the Company's affairs and are in compliance with Ind-AS, applicable laws and regulations.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and they have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit committee:
- (1) significant changes in internal control over financial reporting during the year;
 - (2) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (3) instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Place: Delhi
Date: 17.05.2025

Harish Chandra Gupta
Chairman & Managing Director

Pradeep Jain
Chief Financial Officer

Annexure III

CERTIFICATE OF CORPORATE GOVERNANCE

(Pursuant to regulations and Schedule V Para C of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

Roto Pumps Limited

Roto House, Noida Special Economic Zone,

Noida, Uttar Pradesh- 201305.

1. We have examined the compliance of conditions of Corporate Governance by Roto Pumps Limited for the year ended 31st March, 2025, as stipulated in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination has been limited to a review of procedures and implementations thereof, adopted by the Company for ensuring compliance with the conditions of Corporate Governance as stipulated in the said Regulations. It is neither an audit nor an expression of opinion on the financial statements of the Company.
3. In our opinion and to the best of our information and according to the explanations given to us, and based on the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. We further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **DAYAL & MAUR**
Company Secretaries
Firm Regn No. P2007DE092500

SHAILESH DAYAL

Partner

FCS No. 4897

CP No. 7142

Peer Review Cert. No. 7055/2025

UDIN: F004897G001002731

Place: New Delhi

Date: 13.08.2025

MANAGEMENT DISCUSSION AND ANALYSIS

ECONOMIC OVERVIEW

Global economy

The global economy registered a growth rate of 3.3% in 2024, marginally lower than the 3.5% achieved in 2023. This performance came despite persistent uncertainties arising from geopolitical tensions and economic challenges, particularly in Europe. Advanced economies grew by 1.8%, while emerging markets and developing economies recorded a stronger growth of 4.3% during the year.

The global economy is projected to grow by 3.0% in 2025. Growth in advanced economies is expected to moderate to 1.5%, while emerging markets and developing economies are projected to grow by 4.1%. In 2026, emerging markets and developing economies are forecast to grow by 4.0%, compared with 1.6% in advanced economies, resulting in an overall global growth rate of 3.1%. (Source: International Monetary Fund, July 2025.)

The outlook remains challenging, as persistent trade uncertainties, escalating geopolitical tensions, volatile fiscal conditions, and the imposition of steep discretionary tariffs continue to pose significant downside risks.

Indian economy

The Indian economy grew by 6.5% in FY25, compared to 8.2% in FY24, supported by strong consumption, higher investment and easing inflation. A robust 7.4% growth in the last quarter highlighted resilience in domestic demand and investment momentum.

During FY26, the economy has thus far maintained its resilience, with core industries posting healthy growth. Supported by sustained investment, improvement in the services sector and a revival in rural demand on the back of stronger farm activity, the Indian economy is projected to grow by 6.5%, reaffirming confidence in its underlying strength despite lingering global uncertainties. However, the recent U.S. tariffs are expected to act as a dampener and could weigh negatively on growth prospects.

INDUSTRY OVERVIEW

Global Industry

The global industrial pump industry is a cornerstone of critical sectors such as oil and gas, water and wastewater treatment, chemicals, power generation, and manufacturing. In 2024, the market was valued at around USD 71.3 billion and is projected to reach nearly USD 112.1 billion by 2033, reflecting a healthy CAGR of about 4.9%.

Growth is supported by rising investments in infrastructure, increasing demand for efficient fluid-handling systems, and the adoption of smart pumps with IoT-enabled monitoring and predictive maintenance features. These innovations help industries improve reliability, reduce downtime, and achieve higher energy efficiency.

Product Type Insights

By product type, the market is segmented into centrifugal pumps and positive displacement (PD) pumps. Centrifugal pumps dominate, accounting for around 65-70% of global revenue (USD 42–46 billion in 2024), due to their wide use in water supply, wastewater treatment, and industrial processing. Positive displacement pumps are valued at about USD 26.1 billion in 2024, representing roughly 30-35% of the market, with strong demand from oil & gas, chemicals, pharmaceuticals, and the food & beverage industries where precise dosing and viscous fluid handling are critical.

Application Insights

The global pump industry is witnessing sustained demand across key sectors, with growth driven by both traditional industries and emerging applications. Water and wastewater treatment continue to dominate, holding over 20% of the market and expanding at 5–6% CAGR, supported by stricter environmental regulations and urban infrastructure development. The oil and gas sector, which accounts for more than one-fifth of global demand, is projected to grow at around 4–5% CAGR, backed by upstream exploration, refinery upgrades, and LNG capacity additions.

The chemical and pharmaceutical industries are also key growth drivers, expected to expand at nearly 5% CAGR, owing to the rising demand for specialty chemicals and accurate dosing applications. Similarly, the food and beverage industry expected to grow at close to 6% CAGR, fueled by packaged food consumption and hygiene-focused processing requirements. In addition, power generation, including renewable energy applications, is advancing at about 4% CAGR, with pumps playing a vital role in cooling, hydrogen infrastructure, and sustainable energy systems. The Biogas industry is expected to grow at a CAGR of around 5–6% over the coming years.

Together, these diverse applications underline the industry's balanced growth trajectory, where traditional segments like oil & gas and water treatment are complemented by faster-expanding sectors such as food & beverages, pharmaceuticals, and renewables.

Regional Insights

The Asia Pacific pumps market is projected to witness the fastest growth till 2030, supported by rapid industrialization, infrastructure expansion, and rising demand from agriculture, petrochemicals, and water management. China remains the largest growth hub, driven by capacity expansions in the chemical, petrochemical, and construction sectors under favorable government policies. Australia is also contributing strongly within the region, with mining activity, water and wastewater treatment projects and energy infrastructure investments boosting demand. Malaysia, Thailand, and Singapore are seeing healthy growth, supported by expanding manufacturing bases, industrial investments, and government initiatives in water treatment. Singapore is placing strong emphasis on smart water management and desalination technologies, while Malaysia and Thailand are witnessing demand from chemicals, construction, and agriculture. The MENA region, often grouped under Asia in global market analysis, represents another major demand center, with pump consumption driven by large-scale investments in oil & gas, petrochemicals, desalination plants, and infrastructure projects. A Strong government focus on water and wastewater management, coupled with economic diversification programs, is expected to further accelerate pump adoption across MENA.

In Europe, growth is supported by offshore exploration activities, stringent environmental regulations, and the rising demand for municipal and industrial water treatment. Germany continues to lead with heavy investments in wastewater treatment and construction, while the UK is progressing through infrastructure upgrades, renewable energy expansion, and adoption of energy-efficient pumping solutions.

North America is expected to record steady growth, supported by oil & gas exploration, shale production, and modernization of water and wastewater treatment facilities. Rising adoption of smart and energy-efficient pumps is further strengthening regional demand.

In South America and Latin America, growth is being fueled by investments in mining, oil & gas, agriculture, and infrastructure expansion. Increasing irrigation requirements and water management projects are creating additional opportunities for pumps in the region.

The Sub-Saharan Africa market is projected to expand steadily, supported by investments in water supply, irrigation, mining and power generation projects. Rapid urbanization and government-led initiatives to improve access to clean water and sanitation are also expected to drive demand, particularly for centrifugal and submersible pumps.

Indian Industry

The Indian pump market was valued at USD 3.9 billion in 2024 and is expected to reach USD 5.7 billion by 2033, growing at a compound annual growth rate (CAGR) of around 4.5% during 2024–2033. Approximately 16% of India's pump manufacturing output is export-oriented, and this share is projected to expand further as Indian manufacturers strengthen their global presence.

The positive displacement (PD) pumps segment accounts for about 5% of the total market and finds applications across water and wastewater, chemicals, oil & gas, and power generation. With India's crude oil refining capacity on the rise and growing investments in midstream and downstream oil & gas infrastructure, the demand for PD pumps is expected to increase. Additionally, technological advancements that have made deep-water and ultra-deep-water exploration more feasible and cost-effective are likely to drive greater oil production, creating further opportunities for pump deployment till 2033.

The oil & gas sector is anticipated to witness significant growth in pump adoption, driven by declining output from mature fields, increasing investment in new exploration, and expansion in refining and petrochemical projects. Similarly, water & wastewater management, power generation, and metals & mining continue to be among the largest end-use industries for pumps in India. The biogas industry is

also expected to play an increasingly important role in driving demand. In addition, emerging sectors such as lithium extraction and refining, as well as the semiconductor industry, are likely to become vital contributors to future growth.

Competitive pricing, manufacturing scalability, and the availability of skilled labor remain strong drivers of India's pump market competitiveness. At the same time, the introduction of intelligent and smart pump systems—capable of monitoring, controlling, and optimizing fluid flow while offering failure tolerance—will help reduce total cost of ownership, creating attractive opportunities for manufacturers. A growing emphasis on after-sales services is further enabling vendors to strengthen long-term customer relationships.

Indian pump manufacturers are also increasingly focusing on strategic alliances, joint ventures, and technological collaborations with global companies to enhance product quality, expand their footprint in overseas markets, and meet the rising domestic demand for advanced pumping solutions.

FINANCIAL STATEMENTS

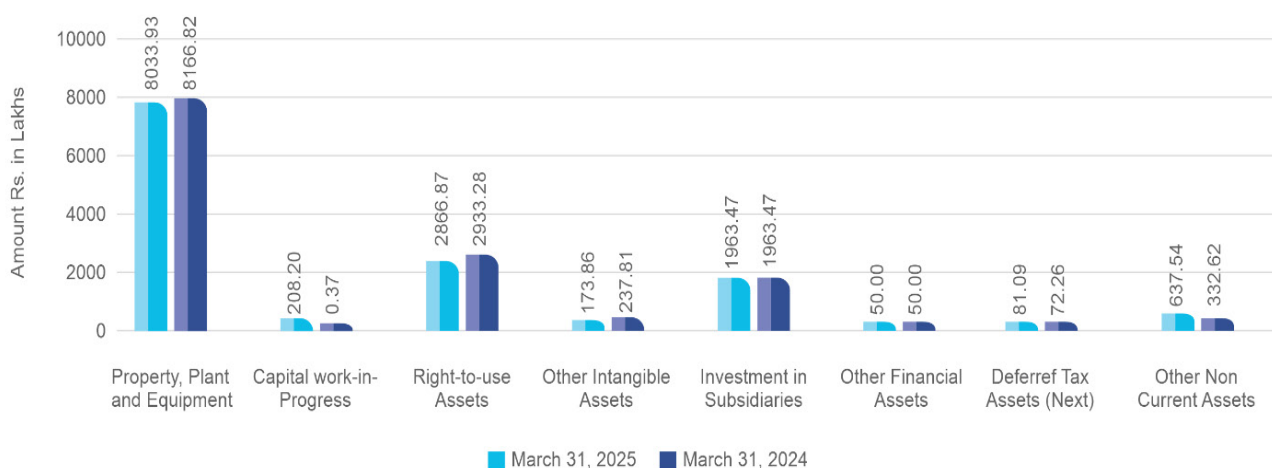
The financial statements of your Company were prepared in accordance with the Companies Act, 2013 and the applicable Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, with no material departures from the prescribed norms. The Management accepts responsibility for the integrity and fairness of these financial statements and confirms that estimates and judgments were applied prudently to present a true and fair view of your Company's affairs.

Resources Allocation:

Non-current Assets

Non-current assets of your Company at March 31, 2025 were ₹ 14,014.96 lakhs against ₹ 13,756.63 lakhs as of March 31, 2024. Composition of non-current assets as of March 31, 2025 compared to March 31, 2024 was as under-

Non-current Assets



Property, plant and equipment

Property, plant and equipment of your Company as of March 31, 2025 were ₹ 8,033.93 lakhs compared with ₹ 8,166.82 lakhs on March 31, 2024 representing a net decrease of 1.63%.

Capital Work-in-progress

Capital work in progress of your Company as of March 31, 2025 was ₹ 208.20 lakhs compared with ₹ 0.37 lakhs on March 31, 2024, which was higher on account of new Plant & Machineries under installation and commissioning.

Right-of-use-Assets

Right-of-use-Assets of your Company as of March 31, 2025 was ₹ 2,866.87 lakhs compared with ₹ 2,933.28 lakhs on March 31, 2024.

Other Intangible assets

Other intangible assets of your Company comprise of computer software, technical drawings, trademarks and patent. Other intangible assets of the Company as of March 31, 2025 were ₹ 173.86 lakhs against ₹ 237.81 lakhs at March 31, 2024. Net decrease was on account of amortization.

Investment in Subsidiaries

Investment in Subsidiaries of your Company as of March 31, 2025 was ₹ 1,963.47 lakhs against ₹ 1,963.47 as of March 31, 2024.

Deferred tax assets (net)

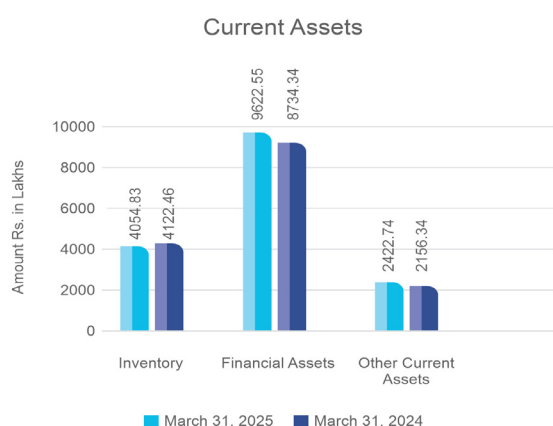
Deferred tax assets (net) of your Company as of March 31, 2025 were ₹ 81.09 lakhs against ₹ 72.26 lakhs as of March 31, 2024.

Other Non-current Assets

Other Non-current Assets of your Company comprising of capital advances as of March 31, 2025 were ₹ 637.54 lakhs against ₹ 332.62 lakhs as of March 31, 2024, which were increased due to higher capital advances.

Current Assets

Total current assets of your Company as of March 31, 2025 were ₹ 16100.12 lakhs against ₹ 15,013.14 lakhs as of March 31, 2024. Composition of the Current assets as of March 31, 2025 compared to March 31, 2024 was as under-



Inventories

Inventories of your Company as of March 31, 2025 were ₹ 4,054.83 lakhs against ₹ 4,122.46 lakhs as of March 31, 2024 representing a decrease of 1.64%.

Financial assets

Financial assets comprise of trade receivables, cash & cash equivalents, other bank balances, loans and other financial assets. Financial assets of your Company as of March 31, 2025 were ₹ 9,622.55 lakhs against ₹ 8,734.34 lakhs as of March 31, 2024 representing an increase of 10.17%. The increase was mainly on account of higher trade receivable increased due to higher sales and higher loans and advances due to extension of loan to wholly owned subsidiary company.

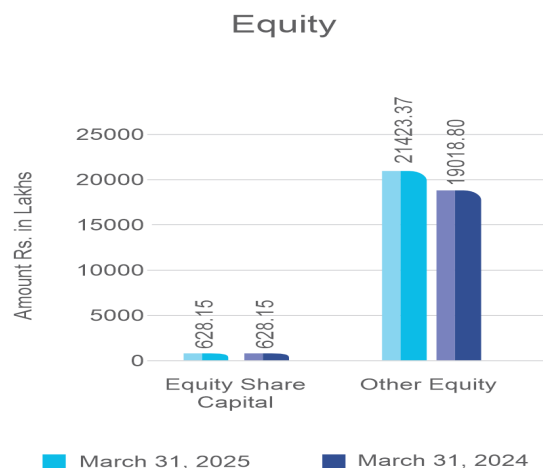
Other current assets

Other current assets of your Company as of March 31, 2025 were ₹ 2,422.74 lakhs against ₹ 2,156.34 lakhs as of March 31, 2024, which were higher on account of higher advance income tax.

Resources:

Equity

Total equity of your Company as of March 31, 2025 was ₹ 22,051.52 lakhs as compared to ₹ 19,646.95 lakhs as of March 31, 2024 representing a net increase of 12.24%. Composition of equity as of March 31, 2025 as compared to at March 31, 2024 was as under-



Share capital

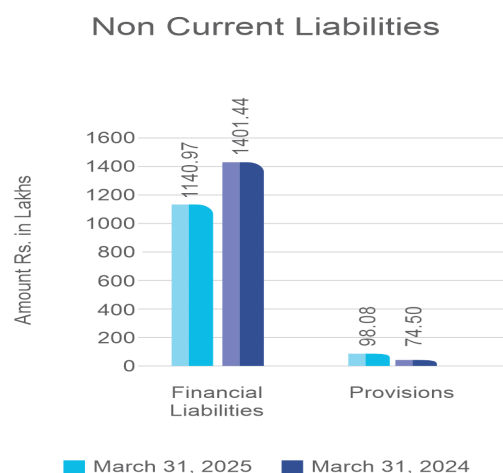
Share capital of your Company as of March 31, 2025 were ₹ 628.15 lakhs as compared to ₹ 628.15 as of March 31, 2024.

Other equity

Other equity of your Company comprises of securities premium, general reserve and retained earnings, which was ₹ 21,423.37 lakhs as of March 31, 2025 compared with ₹ 19,018.80 lakhs as of March 31, 2024 on account of retained earnings for the financial year.

Non-current Liabilities

Non-current liabilities of your Company as of March 31, 2025 were ₹ 1,239.05 lakhs as compared to ₹ 1,475.94 lakhs as of March 31, 2024. Composition of Non-current liabilities as of March 31, 2025 as compared to at March 31, 2024 was as under-



Financial liabilities

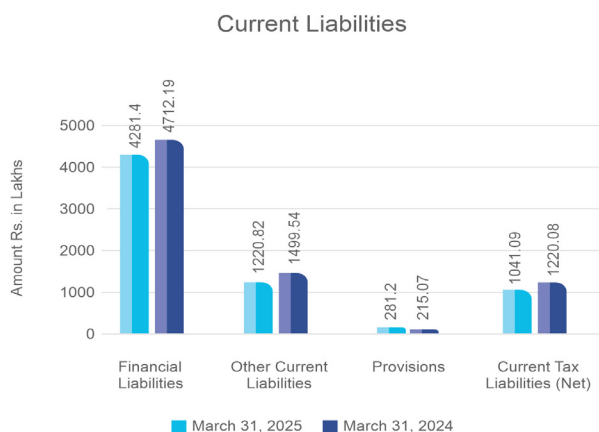
Financial liabilities of your Company comprise of long-term borrowings and lease liabilities, as of March 31, 2025, the financial liabilities were ₹ 1,140.97 lakhs against ₹ 1,401.44 lakhs as of March 31, 2024.

Provisions

Provisions of your Company, comprises of provisions for employee benefits, as of March 31, 2025 were ₹ 98.08 lakhs against ₹ 74.50 lakhs as of March 31, 2024.

Current Liabilities

Current liabilities as of March 31, 2025 were ₹ 6,824.51 lakhs as compared to ₹ 7,646.88 lakhs as of March 31, 2024. The composition of the current liabilities as of March 31, 2025 compared to as of March 31, 2024 was as under-



Financial liabilities

Financial liabilities of your Company, comprises of short-term borrowings, trade payables and other financial liabilities were ₹ 4,281.40 lakhs as of March 31, 2025 against ₹ 4,712.19 lakhs as of March 31, 2024.

Other current liabilities

Other current liabilities of your Company, comprises of creditors for capital goods, advances from customers, taxes payable and dividend payable were ₹ 1,220.82 lakhs as of March 31, 2025 against ₹ 1,499.54 lakhs as of March 31, 2024.

Provisions

Provisions of your Company, comprises of short-term provisions for employee benefits, warranty and other provisions were ₹ 281.2 lakhs as of March 31, 2025 against ₹ 215.07 lakhs as of March 31, 2024.

Current tax liabilities

Current tax liabilities (Net) of your Company, comprises of provisions for income tax, were ₹ 1,041.09 lakhs as of March 31, 2025 against ₹ 1,220.08 lakhs as of March 31, 2024.

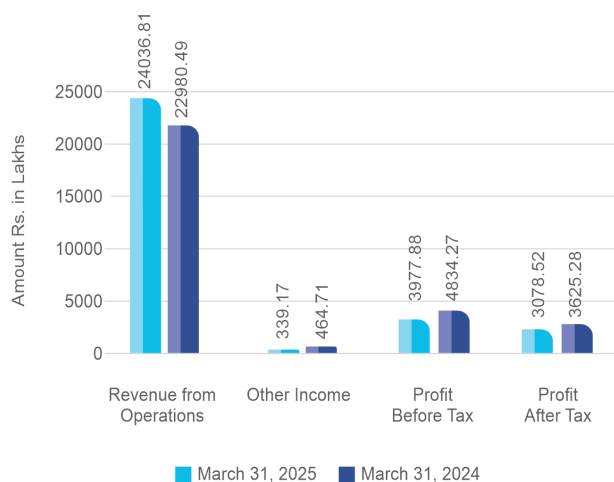
The management believes that your Company's liquidity and capital resources would be adequate to meet its expected working capital needs and other anticipated cash requirements.

FINANCIAL AND OPERATIONAL PERFORMANCE

The principal source of your Company's revenue is the sale of pumps, spares, and retrofit parts. Over the years, your Company has built a strong legacy of designing and manufacturing technologically advanced and reliable products, earning the trust of customers across geographies. The product portfolio comprises a comprehensive range of positive displacement pumps designed to serve a wide spectrum of industries, including oil & gas, biogas, chemicals, water and wastewater management, food processing, mining, and various municipal applications. Aligned with its long-term vision, your Company is steadily transforming into a fluid equipment solutions provider, offering value-added technologies and customized solutions to meet the growing and diverse needs of its customers.

During the financial year 2024-25, your Company's financial and operational performance as compared to the previous financial year 2023-24 was as follows:

Total Income



Your Company's Total Income for the year 2024-25 was ₹ 24,375.98 lakhs, as compared to ₹ 23,445.20 lakhs in 2023-24, reflecting an increase of 3.97%. Revenue from operations during the year was ₹ 24,036.81 lakhs, as compared to ₹ 22,980.50 lakhs in the previous year, representing a growth of 4.60%. The increase in revenue from operations was driven by the efficient utilization of the Company's marketing infrastructure in both domestic and international markets. Other income during the year was ₹ 339.17 lakhs, as compared to ₹ 464.71 lakhs in the previous year.

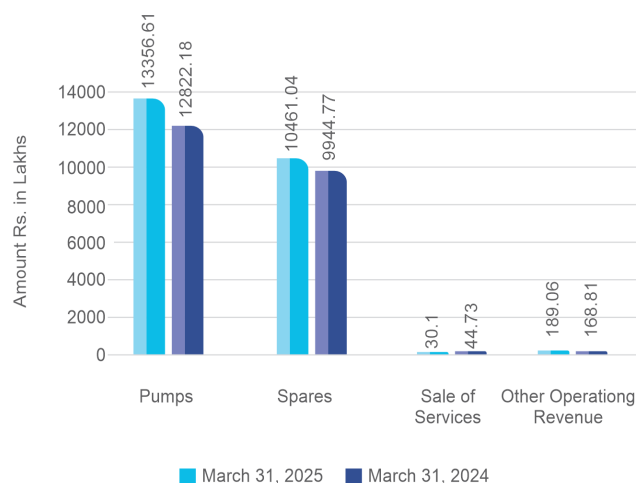
Your Company recorded a Profit before Tax of ₹ 3,977.88 lakhs during the year 2024-25 compared with ₹ 4,834.27 lakhs in 2023-24.

Your Company recorded a Profit after Tax of ₹ 3078.52 lakhs during the year 2024-25 compared with ₹ 3,625.28 lakhs in 2023-24.

Revenue from Operations

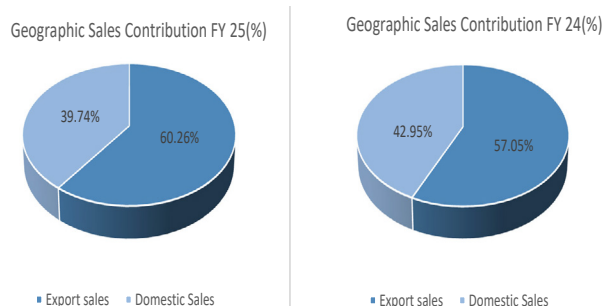
Your Company's income from operations comprises domestic and export sales. Revenue from operations during the year was ₹ 24,036.81 lakhs, as compared to ₹ 22,980.49 lakhs in the previous year. The product-wise revenue from operations, viz. Pumps, Spares, and Service Income, was as under –

Revenue from Operations



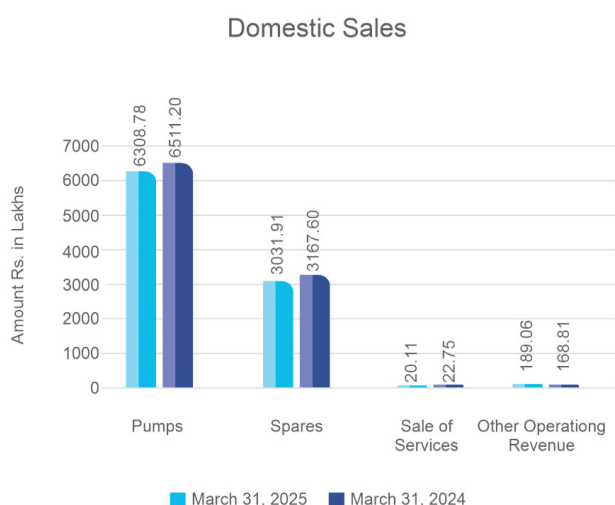
Sale of pumps during the year was ₹ 13,356.61 lakhs, as compared to ₹ 12,822.18 lakhs in the previous year, while the sale of spares stood at ₹ 10,461.04 lakhs, as compared to ₹ 9,944.77 lakhs in the previous year. Service income was ₹ 30.10 lakhs, against ₹ 44.73 lakhs in the previous year. Other operating revenue, mainly comprising the sale of scrap materials, was ₹ 189.06 lakhs, as compared to ₹ 168.81 lakhs in the previous year.

The composition of domestic and export sales during the financial year 2024-25, as compared to the financial year 2023-24, was as under:



Domestic Sales

Domestic sales during the year were recorded at ₹ 9,549.86 lakhs against ₹ 9,870.36 lakhs, which represent a decrease of 3.25%. Composition of Domestic sales during the year as compared to the previous year was as follows-



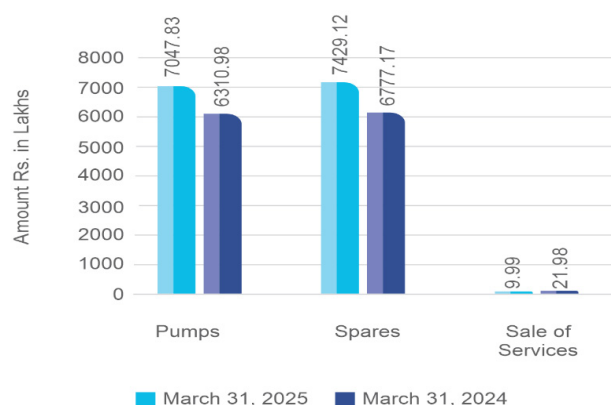
Revenue from Sale of Pumps during the year was ₹ 6,308.78 lakhs against ₹ 6,511.20 lakhs during the previous year. Sale of Spares during the year was ₹ 3,031.91 lakhs against ₹ 3,167.60 lakhs during the previous year. Service income during the year was ₹ 20.11 lakhs against ₹ 22.75 lakhs during the previous year. Other operating revenue mainly comprises of income from sales of scrap and wastage was ₹ 189.06 lakhs as compared to ₹ 168.81 lakhs during the previous year.

Export Sales

Export Sales by product

Exports Sales during the year were ₹ 14,486.94 lakhs against ₹ 13,110.13 lakhs during the previous year, which represents a nominal increase of 10.5%. Composition of Export Sales during the year as compared to the previous year was as follows:

Export Sales

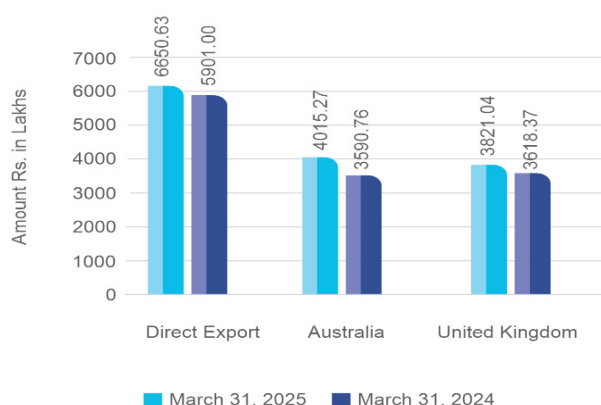


Revenue from Sale of Pumps during the year was ₹ 7,047.83 lakhs against ₹ 6,310.98 lakhs during the previous year. Sales of Spares during the year were ₹ 7,429.12 lakhs against ₹ 6,777.17 lakhs during the previous year. Service income during the year was ₹ 9.99 lakhs against ₹ 21.98 lakhs during the previous year.

Export Sales by Centers

Your Company executes exports sales from three Centers viz. Direct Export from India, Sales from Warehouse and Marketing Offices in Australia and United Kingdom. Export Sales from these Centers during the year as compared to the previous year were as follows-

Export Sales - Centre Wise



Direct Export

Direct export sales during the year were ₹ 6,650.63 lakhs against ₹ 5,901.00 lakhs in the previous year which represents an increase of 12.70%.

Sales from Australia Branch

Sales from Australia were ₹ 4,015.27 lakhs as compared to ₹ 3,590.76 lakhs during the previous year, which was higher by 11.82%.

Sales from U.K. Branch

Sales from United Kingdom were ₹ 3,821.04 lakhs against ₹ 3,618.37 lakhs during the previous year, which was higher by 5.60%.

KEY FINANCIAL RATIOS

Key financial ratios for the financial year 2024-25 as compared to the previous financial year were as under. Clarifications on the changes are also given.

Particulars	2024-25	2023-24	Change%	Clarification in change in is more than 25%
Debtors' turnover (days)	91	83	9.67	Slightly down
Inventory Turnover (days)	63	64	-1.56	Slight improvement
Interest coverage ratio (times)	21	20	5	Increased on account of lower interest cost
Current ratio (times)	2.36	1.96	20.16	Higher current assets
Debt equity ratio (times)	0.11	0.16	-30.43	Decrease working capital facilities and repayment of Term Loans.
Operation profit margin (%)	24.47	27.58	3.11	Slight decrease
Net profit Margin (%)	12.46	15.53	-3.07	Slight reduction
Return on Net worth (%)	14.77	20.02	-5.25	Decrease was mainly due to lower profit during the year

HEALTH, SAFETY AND ENVIRONMENT

Your Company continues to comply with the Occupational Health and Safety Management System ISO 45001:2018 and the Environmental Management System ISO 14001:2015 and endeavors to further strengthen processes for a safe working environment. Your Company has a solar power installation of 995 KWp, meeting around 31% of its energy requirements from solar power. Employee health and well-being remain a foremost priority for the Company. Indoor and outdoor health check-up camps were organized periodically as a preventive healthcare measure. There were no material incidents during the year under review. Your Company's manufacturing facilities are zero-discharge.

OPPORTUNITIES AND THREATS

Opportunities

Your Company has significant growth opportunities both domestically and globally. On the domestic front, expanding initiatives in biogas, water and wastewater management, solar pumping systems, oil & gas, and defence applications are expected to create increased opportunities.

Globally, opportunities are emerging in the oil & gas sector in the MENA region, wastewater management in America and the UK, biogas and renewable energy in Europe and mining and mineral processing in Africa, Australia, and Latin America. Growing applications for downhole pumps and solar pumping systems further strengthen prospects in oilfield services, agriculture, and water supply. Additionally, developments in semiconductors, as well as lithium extraction and refining, are likely to open up new avenues. A complete range of pumps for the food industry, currently under development with the requisite certifications, is expected to further enhance business opportunities.

Threats

Key challenges include US tariffs on imports from India, geopolitical uncertainties, inflationary pressures, and recessionary trends in global markets. Additional risks stem from foreign exchange fluctuations, rising raw material and logistics costs, intensifying competition, and continuously evolving regulatory and environmental standards. Emerging competing technologies may pose a potential threat.

RISK AND CONCERNS

Current geopolitical and economic developments remain major concerns. The ongoing Russia-Ukraine conflict, the Israel-Palestine war, hostilities between Israel and Iran, and political instability in Bangladesh have significantly disrupted global supply chains and trade flows. In Asia, while recent tensions with China have eased compared to earlier periods, the situation continues to pose a strategic risk.

Recent US tariff measures on imports from India and other countries are creating additional challenges for export competitiveness and reshaping global trade patterns. These risks, combined with recessionary trends in Europe and inflationary pressures in the US (though easing in recent months), continue to weigh on global growth and contribute to currency fluctuations.

Your Company operates across major international markets, and any adverse geopolitical, trade, or economic developments could impact operations, supply chain efficiency, and performance. Additionally, emerging environmental and sustainability regulations may influence product development and market positioning. The Company remains focused on closely monitoring these risks, strengthening supply chain resilience, and safeguarding long-term value creation in a challenging global environment.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has adequate systems on internal controls implemented by the management to achieve higher efficiency across all areas of operations. These controls are designed to provide reasonable assurance regarding the maintenance of proper accounting records, monitoring of operations, safeguarding of assets against unauthorized use or losses, ensuring compliance with regulations, and maintaining the reliability of financial reporting.

Your Company has adopted SAP software to strengthen its controls and processes, which has already been implemented in the India operations. It has also been rolled out at the overseas establishments in the UK and Dubai and is being implemented in other overseas locations in a phased manner. Furthermore, the scope of SAP is being extended to cover additional operational activities and reporting structures where it was introduced. Full implementation of SAP will enable the integration of multiple locations onto a single platform, creating significant synergies and enhancing overall organizational efficiency.

The Audit Committee of the Board of Directors regularly reviews the adequacy of internal controls and takes necessary corrective measures wherever required.

RESEARCH & DEVELOPMENT

Research & Development Centre of your Company had been recognized by the Department of Scientific & Industrial Research, Ministry of Science & Technology, Government of India. During the year, your Company has incurred a total amount of ₹ 274.89 lakhs towards revenue expenses only which constitutes 1.14% of the revenue from operations of the Company. Previous year, it was ₹ 246.75 lakhs and ₹ 19.87 lakhs towards revenue expenses and capital expenses, respectively, totalling to ₹ 266.62 lakhs, which constituted 1.16% of the revenue from operation of the Company.

HUMAN RESOURCES & INDUSTRIAL RELATIONS

In order to sustain growth under competitive conditions, the Human Capital of the Company should have high level of motivation and knowledge. The Company continues to focus and invest in human resources development to provide an open work culture and rewarding career opportunities to all its employees. During the year, your Company's HR division successfully recruited 47 people (replacements as well as new joining) in response to various business needs. Manpower strength as of 31.03.2025 was 548.

The overall employee relations were peaceful and harmonious throughout the year. The Company continued to create conducive work environment with opportunities for growth and learning, by implementing robust and comprehensive HR policies.

FUTURE OUTLOOK

The global pump industry is expected to witness steady growth, supported by rising demand in oil & gas, mining, wastewater management, biogas, and renewable energy. Infrastructure expansion, stricter environmental norms, and the shift towards energy-efficient solutions are further driving opportunities across both developed and emerging markets.

However, the time ahead will be quite challenging with geopolitical tensions, supply chain disruptions, tariff uncertainties, and inflationary pressures in the US and Europe impacting global growth. While the domestic economy remains resilient, reliance on exports exposes the Company to risks from exchange rate fluctuations and evolving trade policies.

Your Company is strategically positioned to leverage these trends with its global footprint and the strong manufacturing and marketing infrastructure with presence in five continents besides strong Research & Development setup, experienced and motivated Manpower. On the domestic front, strong economic momentum in India, along with opportunities in biogas, solar pumping systems, and defence applications, are expected to support growth. New product lines, downhole pumps and the solar pumping systems will also enhance the Company's offerings. In line with your Company's vision, medium term goal is to attain a revenue of USD 100 million by FY2028 and the long-term goal would be to attain a prominent position and to be among the first five Global Positive Displacement Pump Manufacturers.

CAUTIONARY STATEMENT

Statements in the Management Discussion and Analysis describing the Company's objectives, expectations, or predictions may be forward-looking within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied in such statements. Important factors that may influence the Company's operations include changes in government regulations, tax laws, and economic developments within and outside the country, among others.

For and on behalf of the Board of Directors

Harish Chandra Gupta

Chairman & Managing Director

DIN: 00334405

Place: Delhi

Date: 14.08.2025

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURE

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L28991UP1975PLC004152
2.	Name of the Listed Entity	Roto Pumps Limited
3.	Year of incorporation	1975
4.	Registered office address	Roto House, Noida Special Economic Zone, Noida, Uttar Pradesh - 201305
5.	Corporate address	Roto House, Noida Special Economic Zone, Noida, Uttar Pradesh - 201305
6.	E-mail	corp@rotopumps.com
7.	Telephone	+91 12025 67902
8.	Website	www.rotopumps.com
9.	Financial year for which reporting is being done	2024 - 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11.	Paid-up Capital	Rs. 6,28,15,220
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Ashwani Kumar Verma - Company Secretary & Compliance Officer + 91 1202567902 corp@rotopumps.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of the Assessment or Assurance Provider.	Not applicable
15.	Type of Assessment or Assurance obtained.	Not applicable

II. Products and Services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Manufacturing	Manufacturing and sales of pumps & spare parts	99.09%

17. Products/ Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacturer of fluid power equipment	28120	99.09%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	5	4	9
International	0	2	2

19. Markets served by the entity:

a. Number of locations:

Locations	Number
National (No. of States)	36
International (No. of Countries)	55

b. What is the contribution of exports as a percentage of the total turnover of the entity?

60.42%

c. A brief on types of customers

The Company is widely recognized for delivering efficient and reliable pumping solutions, catering to a diverse range of customers across multiple sectors, including Biogas, Wastewater, Sugar, Paper, Paint, Oil & Gas, Chemicals & Process, Ceramics, Food & Beverages, Renewable Energy & Power, Mining & Explosives, Marine & Defense, among others.

IV. Employees

20. Details at the end of the financial year

a. Employees and workers (including differently abled):

S No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	209	204	97.61%	5	2.39%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total Emp. (D + E)	209	204	97.61%	5	2.39%
Workers						
1	Permanent (D)	55	55	100.00%	0	0.00%
2	Other than Permanent (E)	284	284	100.00%	0	0.00%
3	Total Emp. (D + E)	339	339	100.00%	0	0.00%

b. Differently abled Employees and workers:

S No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total Emp. (D + E)	0	0	0.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
1	Permanent (D)	0	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total Emp. (D + E)	0	0	0.00%	0	0.00%

21. Participation/Inclusion/Representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	5	0	0.00%

22. Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY (Turnover rate in current FY)			FY (Turnover rate in previous FY)			FY (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.41	0.00	17.07	15.65	1.64	15.70	15.34	0.57	15.91
Permanent Workers	1.94	0.00	1.94	0.00	0.00	0.00	5.40	0.00	5.40

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23.a. Names of holding / subsidiary / associate companies / joint ventures

S No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Roto Pumps GmbH	Subsidiary	100.00	No
2	Roto Pumps Americas Inc.	Subsidiary	100.00	No
3	Roto Pumps North Americas Inc.	Subsidiary	100.00	No
4	Roto Overseas Pte Ltd	Subsidiary	100.00	No
5	Roto Pumps (Africa) Pty Ltd	Subsidiary	74.99	No
6	Roto Pumps (Malaysia) Sdn. Bhd	Subsidiary	100.00	No
7	Roto Energy Systems Limited	Subsidiary	100.00	No
8	Roto Pumps Mena FZE	Subsidiary	100.00	No

VI. CSR Details

24 i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

24 ii. Turnover (In Crore Rupees)

240.37 Crore Rupees

24 iii. Net worth (In Crore Rupees)

220.52 Crore Rupees

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	NA	0	0	NA
Investors (other than shareholders)	No	0	0	NA	0	0	NA
Shareholders	Yes https://rotopumps.com/online-dispute-resolution-portal/	18	0	NA	5	0	NA
Employees and workers	Yes Grievance redressal mechanism is available	0	0	NA	0	0	NA
Customers	Yes Grievance redressal mechanism through email is available	60	44	NA	49	21	NA
Value Chain Partners	No	0	0	NA	0	0	NA
Other (please specify)	No	0	0	NA	0	0	NA

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product and application innovation	O	Development of new products focusing on high energy efficiency and use of recyclable materials addresses environmental concerns. New applications help customers reduce energy consumption and minimize waste.	NA	Positive Implications
2	Energy optimisation	O	Energy conservation is a key focus for the Company. Solar power is used for captive consumption, and all plants operate as zero discharge with energy-efficient machines and equipment.	NA	Positive Implications
3	Health and Safety	R	Occupational health and safety deals with the provision of a safe and healthy working environment for all employees and workers, including contract workers. Lack of sound health and safety practices shall increase the risk of lost time injuries for our business.	The Company ensures a safe working environment through robust internal safety controls, regular employee sensitization, training programs, and adherence to established safety standards.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	CSR & Local Communities	O	Supporting community development through CSR initiatives and other programs for making a positive difference among the less privileged communities and various initiatives towards its social obligations for the society.	NA	Positive Implications
5	Talent Attraction & Retention	R	Attracting and retaining top talent is critical for maintaining a skilled and productive workforce. Poor talent management could lead to higher turnover, skill gaps, and decreased operational efficiency.	The Company fosters a competitive environment through employee welfare and engagement initiatives, skill development programs, performance reviews for career growth, work-life balance, recognition, and rewards that promote leadership development.	Negative Implications
6	Supply Chain Management	O	Supply chain partners help in promoting sustainable development and progressing our business goals. We ensure supplier sustainability through strong due diligence, supplier Code of Conduct, and social and environmental compliance for a resilient and uninterrupted supply chain.	NA	Positive Implications
7	Customer Safety & Product Quality	O	Customer safety and product quality aren't just priorities; they are our core values. The risk associated with compromising these could lead to adverse social impacts and legal repercussions, weakening brand trust. On the other side, a relentless focus on safety and quality offers us the opportunity to differentiate ourselves, improve customer loyalty, and create long-term value for stakeholders.	NA	Positive Implications
8	Cyber Security & Digitalization	O	Digital transformation and robust cybersecurity systems provide an opportunity to improve operational efficiency, strengthen customer trust, and enable secure adoption of advanced technologies for business growth.	NA	Positive Implications
9	Corporate Governance	R	Corporate governance is a set of rules, systems, Practices, and processes that ensure transparency and accountability, the lack of which could impact the long-term success of our business and failure to safeguard the interests of stakeholders	The company is committed to adhering to ethical business standards, integrity, and values through robust corporate governance, risk management, compliance system, and grievance redressal mechanisms.	Negative Implications
10	Human Rights & Labour Conditions	R	Human rights are inherent and non-discriminatory, promoting fair employment and equal opportunities. Any lapse in human rights or labour practices across operations and the value chain can lead to significant social, reputational, and compliance risks.	The Company has strengthened its due diligence processes to enhance accountability and avoid human rights-related risks. Periodic training is conducted to promote fairness, equity, and social accountability across operations and the value chain.	Negative Implications

Section B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1a-	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1b-	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1c-	Web Link of the Policies, if available	P1: https://rotopumps.com/investors/policies/ P2: https://rotopumps.com/investors/policies/ P3: https://rotopumps.com/investors/policies/ P4: https://rotopumps.com/investors/policies/ P5: https://rotopumps.com/investors/policies/ P6: https://rotopumps.com/investors/policies/ P7: https://rotopumps.com/investors/policies/ P8: https://rotopumps.com/investors/policies/ P9: https://rotopumps.com/investors/policies/								
2-	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3-	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4-	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	P2: Quality Management System ISO 9001: 2015 P3: Occupational Health and Safety Management System ISO 45001:2018 P6: Environmental Management System 14001: 2015								
5-	Specific commitments, goals and targets set by the entity with defined timelines, if any.	1.	Adopt a digital ESG data management system for more precise calculation and tracking of key sustainability indicators.							
		2.	Scale up solar energy installations to increase renewable energy usage.							
		3.	Continuously develop and produce cost-effective, energy-efficient products.							
		4.	Achieve zero reportable workplace accidents annually.							
6-	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	1.	Solar Installation: Current solar capacity stands at 1,014 KWP, meeting approximately 31% of the Company's total power requirements.							
		2.	Workplace Safety: Achieved zero reportable accidents during FY 2024-25.							
		3.	Emissions: For FY 2024-25, the company successfully calculated emissions for both the Scope 1 and the Scope 2 categories.							
		4.	Water Saving: Continued implementation of Zero Liquid Discharge (ZLD) across plants contributed to significant water savings.							
		5.	ESG Data Management: Adopted the ESG tool Karbon (by Planet Sustech Pvt. Ltd.), which streamlined data collection and improved reporting accuracy.							
Governance, leadership and oversight										
7-	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The message from our Jt. Managing Director has been included at the beginning of this report.								
8-	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Anurag Gupta, Jt. Managing Director								
9-	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board constituted an Environment, Social and Governance (ESG) Committee on May 30, 2024, to advise and monitor sustainability-related matters.								

10- Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Review undertaken by the Leadership team, including CMD and the Sustainability Committee								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Any other Committee - Compliance monitoring undertaken by the CS, department heads, and external auditors through the Cimpfyfive tool.								
Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Quarterly								

11-	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes	Yes	Yes	No	No	Yes	No	No	No
		• M/s TUV SUD South Asia Private Limited • M/s RN Marwaha & Co. LLP								

12- If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)							NA		
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE-1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1- Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of trainings and awareness programmes held	Topics / principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	2	Familiarisation programme Role and responsibilities of Board of directors	100.00%
Key Managerial Personnel	5	Code of Ethics, Sustainability, ESG, BRSR, Nine Principles of NGRBC, Prevention of Sexual Harassment (POSH) at the workplace	40.00%
Employees other than BoD and KMPs	1	Effective Transformation for Organizational Success	39.22%
Workers	17	1. Technical awareness trainings like M/c's basis programming 2. Safety Training 3. 5 S 4. Kaizen 5. Fire	60.18%

2- Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by

directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			NA		
Compounding Fee					

Non-Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment		NA		

- 3- Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

- 4- Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has established an Anti-Corruption and Anti-Bribery Policy. The Company follows a zero-tolerance approach towards bribery and corruption and is committed to conducting business in a transparent and accountable manner, reiterating to stakeholders the need to adhere to the highest standards of ethics and integrity while discharging official duties. The implementation of the policy includes establishing internal systems to identify, prevent, report, investigate, and enforce disciplinary action against any instance of fraud, bribery, or corruption. The policy is available on the Company's website at:

<https://rotopumps.com/investors/policies/>

- 5- Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption.

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

- 6- Details of complaints with regard to conflict of interest.

	FY 2024-2025 Current Financial Year		FY 2023-2024 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

- 7- Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

- 8- Number of days of accounts payables ((Accounts Payable *365) / Cost of goods/ services procured) in the following format.

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Number of days of accounts payable	68	72

- 9- **Open-ness of business. Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:**

Parameter	Metrics	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Concentration of purchases	a. Purchases from trading houses as % of total purchases	38.60%	35.62%
	b. Number of trading houses where purchases are made from	276	296
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	19.28%	13.80%
Concentration of Sales	a. Sales to dealers /distributors as % of total sales	4.12%	4%
	b. Number of dealers / distributors to whom sales are made	33	33
	c. Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	92.84%	92%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.73%	1%
	b. Sales (Sales to related parties / Total Sales)	24.72%	24%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	97.24%	97%
	d. Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

PRINCIPLE-2 Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

- 1- **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	2.51%	0.00%	The Company is focused on developing energy-efficient and environmentally friendly products to reduce resource consumption and social impact.
Capex	0.00%	4.99%	The Company has not specifically calculated the proportion of Capex.

- 2a- **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

- 2b- **If yes, what percentage of inputs were sourced sustainably?**

The Company has not yet tracked the percentage of inputs sourced sustainably and is in the process of adopting a structured mechanism.

- 3- **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (C) Hazardous waste and (d) other waste.**

a. Plastics (including packaging)	• Almost the entire plastic waste generated by the Company is collected and reused in multiple activities to the extent possible. For example, the plastic is shredded and used in the packaging of products.
E-waste	The Company has tie-ups with authorized e-waste management agencies to ensure safe and environmentally responsible disposal at the end of their life cycle.
Hazardous waste	The Company works with certified hazardous waste management agencies to ensure safe handling, transport, and disposal of hazardous materials
Other waste	The Company reuses part of the waste and ensures that the remaining waste is sent to authorized recycling or disposal agencies in an environmentally responsible manner.

- 4- **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Not applicable

PRINCIPLE-3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

ESSENTIAL INDICATORS

1 a- Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	204	204	100.00%	204	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	5	5	100.00%	5	100.00%	5	100.00%	0	0.00%	0	0.00%
Total	209	209	100.00%	209	100.00%	5	2.39%	0	0.00%	0	0.00%
Other than Permanent employees											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

1 b- Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	55	55	100.00%	55	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	55	55	100.00%	55	100.00%	0	0.00%	0	0.00%	0	0.00%
Other than Permanent workers											
Male	284	224	78.87%	284	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	284	224	78.87%	284	100.00%	0	0.00%	0	0.00%	0	0.00%

1 c- Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.12%	0.10%

2- Details of retirement benefits, for Current FY and Previous FY.

Benefits	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	98.09%	98.23%	Yes	97.51%	99.6%	Yes
Gratuity	100.00%	16.22%	N.A.	100%	16.50%	N.A.
ESI	0.48%	67.26%	Yes	0.52%	68.50%	Yes
Others-Specify	0.00%	0.00%	N.A.	0.00%	0.00%	N.A.

3- Accessibility of workplaces.

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

No. The Company currently does not have differently abled persons in its workforce. However, the Company supports inclusivity and equal opportunity for differently abled persons and is committed to taking necessary steps to ensure its premises remain accessible in line with statutory requirements.

4- Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

No. The Company does not currently have a formal Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016. However, the Company is committed to promoting inclusivity and equal opportunity for all employees and workers.

5- Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

6- Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Grievances are addressed through multiple channels including the Executive Committee, Grievance Register maintained by HR, Suggestion Box, Internal Complaints Committee (ICC), and Safety Committee.
Other than Permanent Workers	Yes	Issues are resolved with support from HR Department and respective Function Heads. Mechanisms include the Grievance Register, Suggestion Box, and ICC, ensuring fair redressal.
Permanent Employees	Yes	Grievances are managed via the Executive Committee, HR-maintained Grievance Register, Suggestion Box, ICC, and Safety Committee to ensure timely resolution.
Other than Permanent Employees	Yes	Grievances are resolved with the support of the HR Department, as and when required.

7- Membership of employees and worker in association(s) or Unions recognised by the listed entity.

Category	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	209	0	0.00%	201	0	0.00%
Male	204	0	0.00%	198	0	0.00%
Female	5	0	0.00%	3	0	0.00%
Total Permanent Workers	55	0	0.00%	48	0	0.00%
Male	55	0	0.00%	48	0	0.00%
Female	0	0	0.00%	0	0	0.00%

8- Details of training given to employees and workers.

Category	FY 2024-2025 Current Financial Year					FY 2023-2024 Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	204	170	83.33%	80	39.22%	203	10	4.93%	10	4.93%
Female	5	4	80.00%	4	80.00%	3	3	100.00%	0	0.00%
Total	209	174	83.25%	84	40.19%	206	13	6.31%	10	4.85%
Workers										
Male	339	300	88.50%	60	17.70%	319	35	10.97%	25	7.84%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	339	300	88.50%	60	17.70%	319	35	10.97%	25	7.84%

9- Details of performance and career development reviews of employees and worker:

Category	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	204	156	76.47%	203	137	67.49%
Female	5	4	80.00%	3	3	100.00%
Total	209	160	76.56%	206	140	67.96%
Workers						
Male	339	55	16.22%	319	48	15.05%
Female	0	0	0%	0	0	0.00%
Total	339	55	16.22%	319	48	15.05%

10- Health and safety management system.

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. All our manufacturing plants are ISO 45001:2018 certified (Occupational Health and Safety Management System Standard). The system covers all employees and workers, with continuous efforts to ensure a safe and healthy workplace. This is achieved through regular safety audits aimed at identifying and monitoring safety-related incidents, as well as fire drills and mock drills to assess system effectiveness. Employees and workers are regularly sensitised on precautionary measures through periodic safety training programs.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

The Company has adopted a systematic Hazard Identification and Risk Assessment (HIRA) process to regularly identify and assess work-related hazards. Trained professionals conduct periodic safety audits across operating locations, and appropriate safety controls are implemented to ensure the safe execution of business operations. For non-routine activities, a well-defined work permit system is followed to identify potential hazards in advance. Employees and workers are encouraged to report near-miss cases through safety committees and other channels, which are reviewed by the safety team to take corrective and preventive actions, thereby ensuring a safe working environment.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. The Company has established processes that allow workers to report work-related hazards

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes. The Company facilitates access to non-occupational healthcare services through regular medical camps, vaccination drives, and health check-ups for workers. Employees are also provided with financial assistance through medical claims to support their healthcare needs

11- Details of safety related incidents, in the following format.

Safety Incident/Number	Category	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12- Describe the measures taken by the entity to ensure a safe and healthy work place.

The Company has implemented a range of measures to ensure a safe and healthy workplace for all employees and workers. Key initiatives include:

1. Compliance with OH&S Management System as per ISO 45001:2018 certification.
2. Safety Committee meetings held on a periodic basis.
3. Internal safety audits conducted periodically by trained cross-plant safety officers.
4. External safety audits carried out by competent professionals on a periodic basis.
5. Hazard identification through monthly safety inspections by senior management.
6. Change control system implemented to address EHS-related issues before changes in process, facility, or machinery.
7. Continuous monitoring of plant safety performance.
8. Theme-based safety drives undertaken.
9. Safety competitions organized to enhance awareness.
10. Reward and recognition programs for safety practices.
11. Fire drills conducted at regular intervals.
12. Periodic safety training for employees and workers.
13. EHS change control system implemented.

13- Number of Complaints on the following made by employees and workers:

	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14- Assessments for the year.

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Health and safety practices	45.45%
Working Conditions	45.45%

Note: Marketing offices and overseas offices are yet to be assessed.

15- Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Not applicable, as no significant risks, concerns, or safety-related incidents were reported through assessments of health and safety practices and working conditions.

PRINCIPLE-4 Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company identifies its key stakeholder groups by evaluating their significance to business operations, growth plans, and long-term vision, as well as the impact of the Company's activities on them. The key stakeholders include shareholders, investors, customers, employees and workers, dealers and retailers, suppliers, government agencies, communities, and financial institutions. Various structured engagement mechanisms are in place to interact with these stakeholders on a regular basis. The needs and expectations of each group are identified through frequent engagement programs, and two-way communication is encouraged to facilitate effective exchange of concerns, align expectations, and build long-term cooperation for mutual growth.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders/ Investors	No	Email, SMS, Newspaper, Website and Other - letters, phone calls, meetings	Ongoing	Various Intimations, engagements, approvals, grievances
Customers	No	Email, SMS, advertisement, Website and Other - phone calls, meetings	Ongoing	Business engagement, training and grievances
Suppliers	No	Email, SMS, Website and Other - phone calls, meetings	Ongoing	Business engagement, training and grievances
Dealers and retailers	No	Email, SMS, advertisement, Website and Other - phone calls, meetings	Ongoing	Business engagement, training and grievances
Employees and Workers	No	Email, SMS, Website, Community Meetings, notice board and Other - phone calls	Ongoing	Engagement, intimation, grievances
Financial Institutions	No	Email, Website and Other - letters, phone calls, meetings	Ongoing	Engagement, intimations, correspondence
Communities	Yes	Community meetings and camps	Ongoing	Engagement, intimation, grievances
Government Agencies	No	Email, website and any other - letters, returns, meetings, phone calls	Ongoing	Engagement, intimations, correspondence, returns

PRINCIPLE-5 Businesses should respect and promote human rights.

ESSENTIAL INDICATORS

1- Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format.

Category	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	209	24	11.48%	201	20	9.95%
Other than permanent	0	0	0.00%	5	0	0.00%
Total employees	209	24	11.48%	206	20	9.71%
Workers						
Permanent	55	0	0.00%	48	0	0.00%
Other than permanent	284	0	0.00%	271	0	0.00%
Total workers	339	0	0.00%	319	0	0.00%

2- Details of minimum wages paid to employees and workers, in the following format.

Category	FY 2024-2025 Current Financial Year					FY 2023-2024 Previous Financial Year				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No.(B)	%B/A	No.(C)	%(C/A)		No.(E)	%E/D	No.(F)	%(F/D)
Employees										
Permanent	209	0	0.00%	209	100.00%	201	0	0.00%	201	100.00%
Male	204	0	0.00%	204	100.00%	198	0	0.00%	198	100.00%
Female	5	0	0.00%	5	100.00%	3	0	0.00%	3	100.00%
Other than permanent	0	0	0.00%	0	0.00%	5	0	0.00%	5	100.00%
Male	0	0	0.00%	0	0.00%	5	0	0.00%	5	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	55	0	0.00%	55	100.00%	48	0	0.00%	48	100.00%
Male	55	0	0.00%	55	100.00%	48	0	0.00%	48	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than permanent	284	0	0.00%	284	100.00%	271	0	0.00%	271	100.00%
Male	284	0	0.00%	284	100.00%	271	0	0.00%	271	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

3 a- Details of remuneration/salary/wages, in the following format.

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	2,05,000	2	1,07,500
Key Managerial Personnel	5	1,31,25,300	0	0
Employees other than BoD and KMP	199	9,49,852	5	5,86,044
Workers	339	4,01,743	0	0

3 b- Gross wages paid to females as % of total wages paid by the entity, in the following format.

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Gross wages paid to females as % of total wages	0.67%	0.60%

4- Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes

The Human Resource Department Head, along with the functional heads of the departments/unit heads of the Company, is responsible for addressing human rights-related issues.

5- Describe the internal mechanisms in place to redress grievances related to human rights issues.

Employees and workers can raise concerns or grievances related to human rights through various internal mechanisms, including the Works Committee, Canteen Committee, Industrial Relations Committee, Grievance Register maintained by HR, Internal Complaints Committee, PF Committee, and Safety Committee. Additionally, employees may refer to the Whistle-blower Policy, POSH Policy, or Code of Ethics to report grievances or concerns regarding unethical behavior. All such complaints are investigated by the relevant authorities in a fair and confidential manner, ensuring appropriate redressal.

6- Number of Complaints on the following made by employees and workers.

	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7- Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format.

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8- Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

In line with the Whistle-blower Policy and the Prevention of Sexual Harassment (POSH) Policy, the Company ensures complete protection of the complainant's identity and maintains strict confidentiality in all related matters. The Code of Ethics explicitly prohibits any form of retaliation against individuals who raise legitimate concerns. Any attempt to harass, victimize, or discriminate against a complainant is dealt with seriously and attracts strict disciplinary action.

9- Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

Human rights requirements are incorporated into our business agreements and contracts.

10- Assessments for the year.

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	45%
Forced Labour/Involuntary Labour	45%
Sexual Harassment	45%
Discrimination at workplace	45%
Wages	45%
Others – please specify	-

Note: Marketing offices and overseas offices are yet to be assessed.

11- Provide details of any corrective actions taken or underway to address significant risks /concerns arising from the assessments at Question 10 above.

Not applicable, as no significant risks/concerns were identified as a part of the assessments undertaken.

PRINCIPLE-6 Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

1- Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format.

Parameter	Unit	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	3960	1894
Total fuel consumption (B)	Gigajoule (GJ)	0	0
Energy consumption through other sources (C)	Gigajoule (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	3960	1894
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	8632	7685
Total fuel consumption (E)	Gigajoule (GJ)	4629	2141
Energy consumption through other sources (F)	Gigajoule (GJ)	0	0
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	13261	9826
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	17221	11720
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / Cr. Rs.	71.6	51.0
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / Mn. USD	1480	-
Energy intensity in terms of physical output	Gigajoule (GJ)/FTE	31.4	
Energy intensity (optional) – the relevant metric may be selected by the entity	Gigajoule (GJ)	-	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) if yes, name of the external agency.

No

- 2- Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No

- 3- Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	41239	47206
(iii) Third party water	2254	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	43493	47206
Total volume of water consumption (in kilo litres)	43493	47206
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kilo litres / Crore Rs.)	181	200
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	3739	-
Water intensity in terms of physical output	79.4	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No

- 4- Provide the following details related to water discharged.

Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: All major manufacturing units are compliant with Zero Liquid Discharge (ZLD), and water discharge from the corporate office is negligible.

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No

- 5- Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes

All our manufacturing plants and the corporate office are equipped with Zero Liquid Discharge (ZLD) facilities. Wastewater and effluents generated during operations are treated through Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP), and the treated water is reused for domestic purposes.

6- Please provide details of air emissions (other than GHG emissions) by the entity, in the following format.

Parameter	Please specify unit	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
NOx	µg/m ³	0	0
SOx	µg/m ³	0	0
Particulate matter (PM)	µg/m ³	557398	743250
Persistent organic pollutants (POP)	µg/m ³	0	0
Volatile organic compounds (VOC)	µg/m ³	32573	29315
Hazardous air pollutants (HAP)	µg/m ³	0	0
Others – please specify	µg/m ³	0	0

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No

7- Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format.

Parameter	Unit	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes OF CO ₂ equivalent	330	0
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes OF CO ₂ equivalent	1743	0
Total Scope 1 and Scope 2 emission intensity per rupee of turn-over (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes OF CO ₂ equivalent / Cr. Rs.	8.6	0
Total Scope 1 and Scope 2 emission intensity per rupee of turn-over adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes OF CO ₂ equivalent / Mn. USD	178	0
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes OF CO ₂ equivalent /FTE	3.8	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate any independent assessment/ evaluation/ assurance has been carries out by an external agency? (Y/N) if yes, name of the external agency.

No

8- Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

No

9- Provide details related to waste management by the entity, in the following format.

Parameter	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	0	0.01
E-waste (B)	0	0
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1.1	0.01
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	12	3.5
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1	0.60
Total (A+B + C + D + E + F + G + H)	14.1	4.12
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	0.059	-
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.21	-
Waste intensity in terms of physical output	0.026	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Parameter	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1.1	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	1.1	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	13	4.12
Total	13	4.12

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

- 10- **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company has adopted comprehensive waste management practices guided by the principles of the 3R's (Reduce, Reuse, Recycle). Hazardous wastes are disposed of only through agencies authorized by the State Pollution Control Board (SPCB), and all waste generation remains within the prescribed limits under SPCB/CPCB consents. Dedicated procedures, aligned with ISO standards and statutory obligations, are implemented to minimize hazardous waste generation. These are subject to internal audits twice a year and annual external audits by authorized agencies.

At all facilities, waste is segregated into hazardous and non-hazardous streams and stored in designated sheds for safe disposal as per SPCB norms. Organic waste from kitchens is further utilized to derive energy, supporting circular economy principles.

Through these measures, the Company demonstrates its commitment to responsible waste management and environmental sustainability

- 11- **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format.**

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
This is not applicable to us as none of our plants are located in ecologically sensitive areas.	Not applicable	

- 12- **Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the Current Financial Year.**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

- 13- **Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format.**

Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, we are complying with all the applicable laws.	Not Applicable		

PRINCIPLE-7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

1- a. Number of affiliations with trade and industry chambers/ associations.

5

1- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National)
1	CII – Confederation of Indian Industry	National
2	EEPC – Engineering Export Promotion Council	National
3	EPC for EOUs and SEZ Units	National
4	India Pump Manufacturers Association	National
5	Indo-German Chamber of Commerce	International

2- Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

PRINCIPLE-8 Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes / No)	Relevant Web link
			Not applicable		

2- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.

Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
					Not applicable

3- Describe the mechanisms to receive and redress grievances of the community.

The Company has implemented a well-defined process to receive and redress grievances from the community. At the site level, the HR & Admin department receives concerns, whether in written or verbal form, and works diligently towards their resolution. Joint field visits are conducted to investigate and address issues, and all concerns are documented, recorded, and actively tracked to ensure timely closure. In addition, the Company proactively engages with the community as part of its development initiatives, conducting both formal and informal sessions throughout the year, along with program-specific meetings. A targeted approach ensures engagement with various groups including youth, women, and community leaders. Senior leadership also interacts regularly with the community to facilitate collaboration and mutual growth.

4- Percentage of input material (inputs to total inputs by value) sourced from suppliers

	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Directly sourced from MSMEs/ small producers	47.25%	33%
Directly from within India	73.16%	65%

5- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	FY 2024-2025 Current Financial Year	FY 2023-2024 Previous Financial Year
Rural	0.00%	0.00%
Semi-urban	0.00%	0.00%
Urban	56.18%	55.99%
Metropolitan	43.82%	44.01%

(Place to be categorized as per RBI Classification system- rural/ semi-urban/ urban/ metropolitan)

PRINCIPLE-9: Businesses should engage with and provide value to their consumers in a responsible manner.
ESSENTIAL INDICATORS
1- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has established mechanisms to receive and respond to consumer complaints and feedback. A dedicated customer call centre and a user-friendly online portal allow customers to conveniently log product- and service-related complaints. Each complaint is addressed through appropriate escalation procedures within specified timeframes. Additionally, customers can reach the Company via email (contact@rotopumps.com) and WhatsApp (+91 9910172296) for service-related concerns and feedback. These facilities are available 24x7 to ensure prompt and effective resolution.

2- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

As a percentage to total turnover	
Environmental and social parameters relevant to the product	100.00 %
Safe and responsible usage	100.00 %
Recycling and/or safe disposal	100.00 %

3- Number of consumer complaints in respect of the following.

	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	60	44	Technical support complaints	49	21	Technical support complaints

4- Details of instances of product recalls on account of safety issues.

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5- Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy

Yes. The Company has an internal guideline document outlining the framework for cybersecurity and data privacy risk management. The policy is not publicly available.

6- Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No corrective actions were required or undertaken during the year, as no major issues were observed

7- Provide the following information relating to data breaches:
a. Number of instances of data breaches

0

b. Percentage of data breaches involving personally identifiable information of customers

0

c. Impact, if any, of the data breaches

NA

INDEPENDENT AUDITOR'S REPORT

To the Members of **Roto Pumps Limited**

Report on the Audit of the Consolidated Ind AS Financial Statements

OPINION

We have audited the accompanying consolidated Ind AS financial statements of (hereinafter referred to as "the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") comprising of the consolidated Balance sheet as at March 31, 2025, the consolidated Statement of Profit and Loss, including other comprehensive income, the consolidated Cash Flow Statement and the consolidated Statement of Changes in Equity for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at March 31, 2025, their consolidated profit including other comprehensive income, their consolidated cash flows and the consolidated statement of changes in equity for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the consolidated Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Ind AS Financial Statements' section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated Ind AS financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated Ind AS financial statements for the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the consolidated Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no other key audit matters to communicate in our report.

OTHER INFORMATION

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the consolidated Ind AS financial statements and our auditor's report thereon.

Our opinion on the consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT FOR THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated Ind AS financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows and consolidated statement of changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated Ind AS financial statements 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 the consolidated Ind AS financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS financial statements 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 these consolidated Ind AS financial statements.

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 consolidated Ind AS financial statements, 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 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 Ind AS financial statements 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 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial statements, including the disclosures, and whether the consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group of which we are the independent auditors, to express an opinion on the consolidated Ind AS financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by 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.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated Ind AS financial statements 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated Ind AS financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER 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. 7625.36 lakhs as at 31 March, 2025 and total revenues of Rs. 12009.69 lakhs for the year ended 31 March, 2025, total net profit after tax of Rs. 288.77 lakhs for the year ended 31 March, 2025. These financial statements / financial information have been audited by their independent auditors, except two subsidiaries namely, Roto Pumps Americas Inc., USA and Roto Pumpen GMBH, Germany, whose reports have been furnished to us by the Management. Further in respect of Roto Pumps Americas Inc., the management has provided the independent accountants' compliance report having assets of Rs. 2010.75 lakhs as at 31 March 2025 and in respect of Roto Pumpen GMBH, Germany the management has provided unaudited financial statement having total assets of Rs. 2116.87 as at 31 March 2025. Our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of such other auditors.

Our opinion above on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries, as noted in the 'other matter' paragraph we report, to the extent applicable, that:

- (a) We and the other auditors whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated Ind AS financial statements;
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors;
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Consolidated Cash Flow Statement and Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated Ind AS financial statements;
- (d) In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2025 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies, none of the directors of the Group's companies, incorporated in India is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements of the Holding Company and its subsidiary company, refer to our separate Report in "Annexure A" to this report;
- (g) In our opinion the managerial remuneration for the year ended March 31, 2025 has been paid / provided by the Holding Company to their directors in accordance with the provisions of section 197 read with Schedule V to the Act.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, 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 report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph:
- i. The consolidated Ind AS financial statements disclose the impact of pending litigations on its consolidated financial position of the Group, in its consolidated Ind AS financial statements – Refer Note No. 35.1 to the consolidated Ind AS financial statements;
 - ii. The Group did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2025;
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company, its subsidiaries, incorporated in India during the year ended March 31, 2025.
 - iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
 - v) As stated in Note 16 and Note 44 to the consolidated financial statements
 - a. The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.
 - b. The Company has not paid any interim dividend declared and paid by the Company during the year.
 - c. The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.
 - vi) With respect to the matters specified in paragraphs 3(xxii) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.
 - vii) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, and as communicated by the respective auditor of a subsidiary, the Holding Company and its Subsidiary Company incorporated in India have used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.
- Further, for the periods where the audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tempered.

For **R.N. Marwah & Co. LLP**
Chartered Accountants
(Firm's Registration No. 001211N/N500019)

Sunil Narwal
(Partner)
Membership No. 511190
UDIN: 25511190BMLXZX8775

Place: Delhi
Date: 17.05.2025

Annexure A to the Independent Auditor's Report

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

In conjunction with our audit of the consolidated Ind AS financial statements of the Company as of and for the year ended 31 March 2025, we have audited the internal financial controls over financial reporting of ROTO PUMPS LIMITED ("the Holding Company") its subsidiary companies which are companies incorporated in India, as of that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Respective Board of Directors of the Holding Company and its subsidiary companies, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI

For **R.N. Marwah & Co. LLP**

Chartered Accountants

(Firm's Registration No. 001211N/N500019)

Sunil Narwal

(Partner)

Membership No. 511190

UDIN: 25511190BMLXZX8775

Place: Delhi

Date: 17.05.2025

Consolidated Balance Sheet

As at March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Note No	As at 31 st March, 2025	As at 31 st March, 2024
ASSETS			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	3	8,469.63	8,636.69
(b) Capital work-in-progress	4	212.79	0.37
(c) Right- to- Use Assets	5(a)	3,019.06	3,224.49
(d) Other Intangible assets	6	460.82	544.99
Investment in Subsidiaries		-	-
(e) Goodwill		78.50	78.50
(f) Other financial assets	7	50.00	50.00
(g) Deferred Tax Assets (Net)	19	201.06	121.38
(h) Other Non Current Assets	14(a)	646.34	348.05
TOTAL NON-CURRENT ASSETS		13,138.20	13,004.47
CURRENT ASSETS			
(a) Inventories	8	5,572.37	5,477.11
(b) Financial Assets			
(i) Trade receivables	9	7,274.10	5,981.80
(ii) Cash and cash equivalents	10	2,355.64	2,495.76
(iii) Bank balances other than (ii) above	11	595.77	664.22
(iv) Loans	12	20.56	13.87
(v) Other financial assets	13	184.81	251.78
(c) Other current assets	14(b)	2,828.12	2,350.09
TOTAL CURRENT ASSETS		18,831.39	17,234.63
TOTAL ASSETS		31,969.59	30,239.10
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	15	628.15	628.15
b) Other Equity	16	21,453.31	18,865.95
c) Non Controlling Interest		127.49	111.68
TOTAL EQUITY		22,208.99	19,605.78
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	17	276.43	205.95
(ii) Lease Liabilities	5(b)	1,083.32	1,377.60
(b) Provisions	18	78.94	74.50
TOTAL NON-CURRENT LIABILITIES		1,438.69	1,658.05
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	20	2,784.92	3,372.19
(ii) Lease Liabilities	5(b)	341.30	362.55
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	21	436.15	355.74
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,601.45	1,437.05
(iv) Other financial liabilities (other than those specified in item (b))	22	9.52	11.67
(b) Other current liabilities	23	1,590.27	1,948.30
(c) Provisions	24	340.64	238.83
(d) Current Tax Liabilities (Net)	25	1,217.66	1,248.94
TOTAL CURRENT LIABILITIES		8,321.91	8,975.27
TOTAL EQUITY AND LIABILITIES		31,969.59	30,239.10

The Significant Accounting policies and accompanying notes mentioned are an integral part 1 to 56 of financial statements

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN : 00334405)

(**ANURAG GUPTA**)
Jt. Managing Director
(DIN : 00334160)

Sunil Narwal
PARTNER
Membership No.511190

(**PRADEEP JAIN**)
Chief Financial Officer
(PAN : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Consolidated Statement of Profit and Loss

As at March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Note	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
INCOME			
Revenue from Operations	26	29,793.75	27,449.64
Other Income	27	363.23	446.21
TOTAL INCOME		30,156.98	27,895.85
EXPENSES			
Cost of Materials consumed	28	10,236.13	10,129.08
Change in Inventories of Finished goods and Work in Progress	29	(78.31)	(544.34)
Employee Benefits Expense	30	7,781.69	6,736.17
Finance Costs	31	408.97	418.37
Depreciation & Amortisation Expense	32	1,854.70	1,289.48
Other Expenses	33	5,512.14	4,573.76
TOTAL EXPENSES		25,715.32	22,602.52
Profit before Tax		4,441.66	5,293.33
Tax expenses			
Current tax		1,322.65	1,351.86
Deferred Tax	19	(96.30)	16.27
Short/(Excess) Provisions- earlier years		(151.96)	(16.31)
Profit for the year		3,367.27	3,941.51
Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans		(66.95)	(43.93)
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)		(89.77)	(64.65)
(ii) Income tax relating to items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans	19	(16.83)	(11.26)
Total Other Comprehensive Income/(Loss) for the Year (Net of Tax)		(173.55)	(119.84)
Total comprehensive income for the year		3,193.72	3,821.67
Profit/Loss for the year attributable to			
Owners of the Parent		3,336.46	3,916.77
Non Controlling Interest		30.81	24.74
		3,367.27	3,941.51
Other Comprehensive Income attributable to			
Owners of the Parent		(158.54)	(123.68)
Non Controlling Interest		(15.01)	3.84
		(173.55)	(119.84)
Total Comprehensive Income attributable to			
Owners of the Parent		3,177.92	3,793.09
Non Controlling Interest		15.80	28.58
		3,193.72	3,821.67
Earnings per equity share:	34		
Basic and Diluted (Face value Rs.2 per equity share)		5.36	6.27

The Significant Accounting policies and accompanying notes mentioned are an intergral part of financial statements 1 to 56

As per our report of even date.

For and on behalf of the Board

For R.N Marwah & Co LLP
Chartered Accountants
(Registration No.0001211N/N500019)

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN : 00334405)

(ANURAG GUPTA)
Jt. Managing Director
(DIN : 00334160)

Sunil Narwal
PARTNER
Membership No.511190

(PRADEEP JAIN)
Chief Financial Officer
(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Consolidated Cash Flow Statement

As at March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	4,441.66	5,293.33
Adjustment for :		
Depreciation	1,854.70	1,289.48
Finance Cost	272.35	278.51
Interest on Lease Liabilities	136.62	139.86
Interest Income	(71.69)	(50.34)
Net (gains)/loss on disposal of property, plant and equipment	(23.16)	(40.03)
Remeasurement of defined benefit liabilities	(66.95)	(43.93)
Net (gains)/loss on fair valuation of derivative contracts	(2.15)	(12.97)
Net gains/(loss) on foreign currency translation	(89.94)	(65.84)
Adjustment ROU	12.20	
Operating Profit / (Loss) before Working Capital Changes	6,463.64	6,788.07
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	(95.26)	(517.12)
Trade receivables	(1,292.31)	(1,010.57)
Loans	(6.69)	3.44
Other current financial assets	67.00	(17.12)
Other current assets	(90.10)	301.50
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	244.80	(270.85)
Other current financial liabilities	(2.14)	(6.68)
Other current liabilities	(188.11)	(238.02)
Provisions	106.25	89.29
Cash generated from operations (A)	5,207.08	5,121.94
Direct Tax Paid (Net)	(1,589.92)	(1,258.24)
Net cash generated from operating activities	3,617.16	3,863.70
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property , Plant and Equipment	(2,126.09)	(2,642.99)
Payment for Right to Use assets	-	-
Payment of Capital Work In Progress	-	-
Proceeds from disposal of Property , Plant and Equipment	56.62	71.01
Loan to Subsidiary	-	-
Investment in Subsidiary	-	-
Proceeds from sale of investment in subsidiaries	-	-
Interest Received	71.69	50.34
Net Gain/(Loss) on fair valuation of derivative contract	2.15	12.97
Net Cash used in Investing Activities (B)	(1,995.63)	(2,508.67)
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non Current borrowings	94.65	63.16
Proceeds from Current borrowings	(611.44)	(338.51)
Payment against Lease Liabilities	(450.48)	(441.34)
Interest Paid	(272.35)	(278.51)
Dividend Paid	(590.48)	(494.71)
Net Cash used in Financing Activities	(1,830.10)	(1,489.91)
Net increase in Cash and Cash Equivalents (A+B+C)	(208.57)	(134.88)
"Cash and Cash Equivalents as at the beginning of the year (Note No -10 & 11)"	3,159.98	3,294.86
"Cash and Cash Equivalents as at the end of the year (Note No -10 & 11)"	2,951.41	3,159.98

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN : 00334405)

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(PRADEEP JAIN)
Chief Financial Officer
(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Consolidated Statement of Changes in Equity

As at March 31st, 2025

A EQUITY SHARE CAPITAL

Particulars	(Amount INR Lakhs.)
Balance as at 1st April 2023	314.08
Changes in equity share capital during the year 2023-24	314.07
Balance as at 31st March, 2024	628.15
Issue of bonus shares during the year 2024-25	-
Balance as at 31st March, 2025	628.15

B OTHER EQUITY

Particulars	(Amount in INR Lakhs)					
	Reserves and Surplus			Total other Equity	Attributable to non controlling interest	Total other Equity and non controlling interest
	Securities Premium	General Reserve	Retained Earnings			
As at 1st April 2023	822.35	557.89	14,501.39	15,881.63	83.11	15,964.74
Profit for the year 2023-24			3,916.77	3,916.77	24.74	3,941.51
Other comprehensive income for the year 2023-24 (net of tax)						
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)			(68.49)	(68.49)	3.84	(64.65)
Remeasurement of Net defined benefit liability/(asset) (net of tax)			(55.18)	(55.18)	-	(55.18)
Total comprehensive income for the year	-	-	3,793.10	3,793.10	28.58	3,821.68
Less: Appropriations				-		-
Issue of bonus shares	(314.07)	-		(314.07)	-	(314.07)
Dividend Paid	-	-	(494.71)	(494.71)	-	(494.71)
As at 31st March, 2024	508.28	557.89	17,799.78	18,865.95	111.68	18,977.63
Profit for the year 2024-25			3,336.46	3,336.46	30.81	3,367.27
Other comprehensive income for the year 2024-25 (net of tax)				-		-
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)			(74.76)	(74.76)	(15.01)	(89.77)
Remeasurement of Net defined benefit liability/(asset) (net of tax)			(83.78)	(83.78)	-	(83.78)
Total comprehensive income for the year	-	-	3,177.92	3,177.92	15.81	3,193.73
Less: Appropriations						-
Issue of bonus shares	-	-		-	-	-
Dividend Paid	-	-	(590.52)	(590.52)	-	(590.52)
As at 31st March, 2025	508.28	557.89	20,387.18	21,453.35	127.49	21,580.84

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN : 00334405)

(**ANURAG GUPTA**)
Jt. Managing Director
(DIN : 00334160)

Sunil Narwal
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Membership No.511190

(**PRADEEP JAIN**)
Chief Financial Officer
(PAN : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

3 PROPERTY, PLANT AND EQUIPMENT (PPE)

Particulars	DEEMED COST/GROSS BLOCK			ACCUMULATED DEPRECIATION/AMORTIZATION			NET BLOCK	
	Balance as at 31 st March, 2024	Additions/Reclassification	Disposals/Reclassification	Balance as at 31 st March, 2024	Depreciation/Amortization expenses	Eliminated/ Addition on disposals/ Reclassification of assets	Balance as at 31 st March, 2025	Balance as at 31 st March, 2025
Factory Buildings	5,018.57	88.66	-	1,898.01	293.54	-	2,191.55	2,915.68
Other Buildings	95.53	-	-	50.95	9.76	-	60.71	34.82
Leasehold Improvement	23.04	-	-	22.06	0.65	-	22.71	0.33
Plant and Machinery	8,384.27	946.40	(85.17)	3,843.08	864.53	(70.99)	4,636.62	4,608.87
Furniture and Fixtures	417.50	66.34	(3.12)	252.09	53.87	(2.77)	303.19	177.54
Vehicles	1,052.53	252.20	(135.63)	466.31	236.48	(118.08)	584.71	584.39
Office Equipment	271.06	14.40	(11.42)	193.16	28.83	(10.07)	211.92	62.12
Computers	454.70	56.19	(9.19)	354.85	69.78	(8.80)	415.83	85.87
Total	15,717.20	1,424.19	(244.53)	7,080.51	1,557.44	(210.71)	8,427.24	8,469.63

4 CAPITAL WORK-IN-PROGRESS

Particulars	DEEMED COST/GROSS BLOCK		
	Balance as at 31 st March, 2024	Additions/ Reclassification	Capitalised/ Disposals/ Reclassification
Capital work-in-progress	0.37	212.42	212.79
Total	0.37	212.42	212.79

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

CWIP aging schedule as on 31.03.2025

Capital work in progress	Year Wise CWIP Details				(Amount INR Lakhs)
	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
Building Under Construction-Sec-145, Noida	156.94	-	-	-	156.94
NPD office at NSEZ	28.54	-	-	-	28.54
Building GNU-1	16.96	-	-	-	16.96
Electrical Connection & Meter [Sec 145 Noida]	4.64	-	-	-	4.64
Plant & Machinery (Australia)	0.05	-	-	-	0.05
Trade mark registration	0.71	-	-	-	0.71
Pump design registration	-	0.37	-	-	0.37
Intangible Asset	4.59	-	-	-	4.59
Total	212.42	0.37	-	-	212.79

CWIP AGING SCHEDULE AS ON 31.03.2024

Capital work in progress	Year Wise CWIP Details			(Amount in INR Lakhs)
	Less Than 1 year	1 to 2 years	2 to 3 Years	Total
Pump design registration	0.37	-	-	0.37
Total	0.37	-	-	0.37

5 (A) PROPERTY, PLANT AND EQUIPMENT (PPE)

Right- to- Use Assets

Particulars	DEEMED COST/GROSS BLOCK		ACCUMULATED DEPRECIATION/AMORTIZATION			NET BLOCK	
	Balance as at 31 st March, 2024	Additions/ Reclassification	Disposals/ Reclassification	Balance as at 31 st March, 2024	Depreciation/ Amortization expenses	Eliminated/ Addition on disposals/ Reclassification of assets	Balance as at 31 st March, 2025
Right- to- Use Assets	3,802.10	0.34	(4.09)	3,798.36	577.61	191.57	3,019.06
Total	3,802.10	0.34	(4.09)	3,798.36	577.61	191.57	3,019.06

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

5 (B) LEASE LIABILITIES

(Amount in INR Lakhs)

The Breakup of current and non current lease liabilities as at 31.03.2025 and 31.03.2024 is as follows:-

Particulars	As at March 31 st 2025	As at March 31 2024
Current lease liabilities	341.30	362.55
Non-current lease liabilities	1,083.32	1,377.60
Total	1,424.62	1,740.15

The movement in lease liabilities during the years ended 31.03.2025 and 31.03.2024 is as follows:

Particulars	As at March 31 st 2025	As at March 31 2024
Balance at the beginning	1,740.15	1,709.80
Additions	13.49	331.84
Finance cost accrued during the period	136.62	139.86
Payment of lease liabilities	(465.66)	(441.34)
Balance at the end	1,424.60	1,740.15

6 INTANGIBLE ASSETS

(Amount in INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK			ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK		
	Balance as at 31 st March, 2024	Additions	Disposals	Balance as at 31 st March, 2025	Balance as at 31 st March, 2024	Depreciation/ Amortization expenses	Eliminated on disposals	Balance as at 31 st March, 2025	Balance as at 31 st March, 2024	Balance as at 31 st March, 2025
Software	437.69	9.67	(2.95)	444.41	219.30	72.11	(2.80)	288.61	218.39	155.79
Technical Design and Drawings	346.17	10.50	-	356.67	20.72	33.03	-	53.75	325.45	302.92
Trademark and Patents	12.55	1.53	-	14.08	11.40	0.57	-	11.97	1.15	2.11
Total	796.41	21.71	(2.95)	815.16	251.42	105.71	(2.80)	354.33	544.99	460.82

i) Trade Mark, Technical Design and Drawings, SAP software and Patents has been amortized over the period of 10 years.

7 OTHER FINANCIAL ASSETS-NON CURRENT

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As At 31 st March, 2024
Long Term-Term Deposit -Margin Money against guarantees	50.00	50.00
TOTAL	50.00	50.00

8 INVENTORIES

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As At 31 st March, 2024
a) Raw Materials	887.64	909.88
b) Work in Process	223.03	336.10
c) Finished Goods	4,089.67	3,812.61
d) Finished Goods-In Transit	186.43	272.10
e) Consumables Stores	63.82	16.43
f) Other Stores & Spares	30.36	36.37
g) Tools	78.09	67.59
h) Packing Material	13.32	26.03
TOTAL	5,572.38	5,477.11

(i) The mode of valuation has been stated in Significant Accounting Policy of Standalone Financial Statements.

(ii) Inventories have been hypothecated as security for borrowings other than inventories at subsidiary Companies.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

9 TRADE RECEIVABLES

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
Unsecured unless stated otherwise (Considered Good)		
Trade Receivables	7,281.67	5,981.80
Less: Expected Credit Loss Allowance	(7.57)	-
TOTAL	7,274.10	5,981.80

i) The average credit period for collection is 80 days (Previous Year 80 Days).

ii) No trade receivable are due from directors either severally or jointly with any other person.

iii) Information about credit risk and market risk of trade receivables refer - Note No 38

Age wise Outstanding as on 31.03.2025

(Amount in INR Lakhs)

Particulars	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
A. Undisputed trade receivables - considered good							
a. Related Parties	2,206.51	637.65	67.57	-	-	-	2,911.73
b. Others	2,357.30	1,702.72	52.85	257.07	-	-	4,369.94
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Less : Allowances for credit loss							(7.57)
D. Disputed trade receivables - considered good	-	-	-	-	-	-	-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Total	4,563.81	2,340.37	120.42	257.07	-	-	7,274.10

Age wise Outstanding as on 31.03.2024

(Amount in INR Lakhs)

Particulars	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
A. Undisputed trade receivables - considered good							
a. Related Parties	-	-	-	-	-	-	-
b. Others	3,649.16	2,225.22	107.42	-	-	-	5,981.80
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
D. Disputed trade receivables - considered good	-	-	-	-	-	-	-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Total	3,649.16	2,225.22	107.42	-	-	-	5,981.80

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

10 CASH AND CASH EQUIVALENTS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
i) Cash and cash equivalents		
a) Balance with banks	1,027.76	949.34
b) Cash in Hand	41.71	31.05
c) Remittance in Transit	221.92	108.05
d) Term Deposit	1,064.25	1,407.32
TOTAL	2,355.65	2,495.76

11 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
a) Earmarked Balances with Bank -Unclaimed dividend a/c	9.52	11.67
b) Term Deposit(Restricted)- Margin Money against guarantees	586.25	652.55
TOTAL	595.77	664.22

12 LOANS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
Unsecured and considered good		
a) Loan to Subsidiaries		
a) Staff Loans	20.56	13.87
TOTAL	20.56	13.87

13 OTHER FINANCIAL ASSETS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
a) Interest accrued on Bank deposits	30.46	21.13
b) Interest accrued on Security Deposits	-	0.87
c) Derivative carried at fair value	7.37	5.22
d) Accured Export Benefit Entitlement	17.41	89.91
e) Security Deposits	129.27	134.65
TOTAL	184.81	251.78

14 (A) OTHER NON-CURRENT ASSETS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
(Unsecured and considered good)		
a) Capital Advances	646.34	348.05
TOTAL	646.34	348.05

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

14 (B) OTHER CURRENT ASSETS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
(Unsecured and considered good)		
a) Deposit with GST & Other Authorities	1,189.59	1,128.17
b) Advance Income Tax & Tax Deducted at Source	1,204.56	816.63
c) Prepaid Expenses	147.79	177.26
d) Other Receivables	286.20	228.03
TOTAL	2,828.14	2,350.09

15 EQUITY SHARE CAPITAL

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
AUTHORISED SHARE CAPITAL		
As at 31 st March 2025 : 10,00,00,000 Equity Shares of Rs.1 each	1,000.00	1,000.00
As at 31 Mar' 2024: 5,00,00,000 Equity Shares of Rs.2 each		
ISSUED & SUBSCRIBED SHARE CAPITAL		
As at 31 st March 2025: 6,28,15,220 Equity Shares of Rs.1 each	628.15	630.01
As at 31 st March 2024: 3,15,00,610 Equity Shares of Rs.2 each		
PAID UP SHARE CAPITAL		
As at 31 st March 2025: 6,28,15,220 Equity Shares of Rs.1 each	628.15	628.15
As at 31 st March 2024: 3,14,07,610 Equity Shares of Rs.2 each		
TOTAL	628.15	628.15

15.1 Application Money on 9,300 Equity Shares @ Rs. 10/- per Share alongwith premium @ Rs. 45/- per share aggregating to Rs. 5,11,500/- allotted on 11.11.1994 has not yet been dispatched and realised as the same was paid by an applicant through a forged stock invest which has been dishonoured by the bankers. During the Financial year 2014-2015 the Face Value of Shares is divided into Rs 2/- per Share from Rs 10/- per Share each. Further the share is sub-divided into Rs.1/- per Share from Rs.2/- per Share each in F.Y.-2024-25.

During the year under review, the Company has rectified its issued share capital by cancelling the above mentioned equity shares to reflect the correct issued share capital in sync with the paid-up share capital of our Company.

15.2 DETAILS OF SHAREHOLDER HOLDING MORE THAN 5% SHARES

(Amount in INR Lakhs)

NAME OF SHAREHOLDER	As at 31 st March, 2025		As at 31 st March, 2024	
	NUMBER OF SHARES HELD IN THE COMPANY	% Held	NUMBER OF SHARES HELD IN THE COMPANY	% Held
ANURAG GUPTA	24,20,670	7.71%	24,20,670	7.71%
ANURAG GUPTA HUF	24,77,320	9.48%	24,77,320	9.48%
ARVIND VEER GUPTA	25,45,670	8.11%	25,45,670	8.11%
ASHA GUPTA	50,00,530	15.92%	50,00,530	15.92%
HARISH CHANDRA GUPTA	40,73,190	12.97%	40,73,190	12.97%
HARISH CHANDRA GUPTA HUF	12,43,500	3.96%	12,43,500	3.96%
NEERA GUPTA	16,99,070	5.41%	16,99,070	5.41%

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

Details of shares held by the promoters in the Company.

Equity shares:	December 31, 2024			March 31, 2024		
	Nos.	%	% Of Change during the year	Nos.	%	% Of Change during the year
ASHA GUPTA	50,00,530	15.92%	0.00%	50,00,530	15.92%	0.00%
H C GUPTA	40,73,190	12.97%	0.00%	40,73,190	12.97%	0.00%
ANURAG GUPTA HUF	24,77,320	7.89%	0.00%	24,77,320	7.89%	0.00%
ARVIND GUPTA	25,45,670	8.11%	0.00%	25,45,670	8.11%	0.00%
ANURAG GUPTA	24,20,670	7.71%	0.00%	24,20,670	7.71%	0.00%
H C GUPTA HUF	12,43,500	3.96%	0.00%	12,43,500	3.96%	0.00%
NEERA GUPTA	16,99,070	5.41%	0.00%	16,99,070	5.41%	0.00%
RAJEETA GUPTA	4,70,310	1.50%	0.00%	4,70,310	1.50%	0.00%
ROLLY GUPTA	4,67,660	1.49%	0.00%	4,67,660	1.49%	0.00%
MANSI KANORIA	2,62,400	0.84%	0.00%	2,62,400	0.84%	0.00%
Madhu Agarwal	2,07,200	0.66%	0.00%	2,07,200	0.66%	0.00%
SHALINI GUPTA	1,16,670	0.37%	0.00%	1,16,670	0.37%	0.00%
MANOJ AGARWAL	38,650	0.12%	0.00%	38,650	0.12%	0.00%
GOPIKA GUPTA	34,590	0.11%	0.00%	34,590	0.11%	0.00%
ARVIND VEER GUPTA (HUF)	29,520	0.09%	0.00%	29,520	0.09%	0.00%
RAJINDER KUMAR GUPTA	21,620	0.07%	0.00%	21,620	0.07%	0.00%
URMILA AGARWAL	17,000	0.05%	0.00%	17,000	0.05%	0.00%
GAESU SALUJA	400	0.00%	0.00%	400	0.00%	0.00%

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest,

16 OTHER EQUITY

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025		As At 31 st March, 2024	
SECURITIES PREMIUM				
Opening Balance	508.28		822.35	
Less: Issue of Bonus Shares	-	508.28	(314.07)	508.28
GENERAL RESERVE:				
Opening Balance	557.89		557.89	
Add: Transferred during the year	-	557.89	-	557.89
RETAINED EARNINGS				
Opening Balance	17,799.78		14,501.39	
Add: Profit for the year	3,336.46		3,916.77	
Add :- Other Comprehensive Income				
Remeasurement of Defined Benefit Plan (Net of Taxes)	(83.78)		(55.18)	
Foreign Currency monetary item translation difference account (FCMITDA)	(74.76)		(68.49)	
	20,977.70		18,294.49	
Less: Appropriations				
Dividend	(590.52)		(494.71)	
		20,387.18		17,799.78
TOTAL		21,453.35		18,865.95

i) SECURITIES PREMIUM

Securities Premium represents premium received on equity shares issued, which can be utilised only in accordance with the provisions of the companies Act,2013 ("the Act") for specified purposes.

ii) GENERAL RESERVE

The general reserve is used from time to time to transfer profits from retained earnings for appropriations purposes. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

iii) OTHER COMPREHENSIVE INCOME

These are actuarial gains/ losses on employee benefit obligations.

17 NON CURRENT LIABILITIES - BORROWINGS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
Secured		
Term Loan from Banks	219.55	126.61
Term Loan from others	52.16	64.73
Un-Secured		
Term Loan from Banks	4.72	14.61
TOTAL	276.44	205.95

17.1 Terms of Repayment:

- Term Loans from others consists of vehicle loans repayable in 36 monthly equal installments.
- Unsecured Loan facility is availed in United Kingdom which consists of providing economic benefit to our business including, but not limited to , working capital or investing in our business, first repayable will be made on the date 13 months from the draw down loan dated 16.07.2020 after that in 59 months equal installments.

17.2 Security: Term Loans from others consists of vehicle loans which are secured by hypothecation of Motor Vehicles purchased under the loan.

18 NON-CURRENT LIABILITIES PROVISIONS

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	78.94	74.50
TOTAL	78.94	74.50

19 DEFERRED TAX ASSETS/LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As at	As At
	31 st March, 2025	31 st March, 2024
Deferred Tax Liability		
Carrying Value of Property, Plant & Equipment and Others	11.02	19.35
Fair Valuation of Derivatives	1.86	1.31
TOTAL DTL	12.88	20.66
Deferred Tax Assets		
Provision of Gratuity & Leave Encashment	52.33	52.81
Provision for Warranty	6.57	4.22
Business loss Carried Forward	131.82	51.63
Right to use assets	3.8	26.92
Other Expense	20.44	6.45
Carrying Value of Property, Plant & Equipment and Others	(1.02)	-
TOTAL DTA	213.94	142.03
NET DEFERRED LIABILITIES/(ASSETS)	(201.06)	(121.38)

(i) Income Tax Recognised in Statement of Profit and Loss

(Amount in INR Lakhs)

Particulars	For the year ended	For the year ended
	31 st March, 2025	31 st March 2024
Current Tax Expenses(A)		
Current Year	1,322.65	1,351.86
Short/(Excess) provision of earlier years	(151.96)	(16.31)
Deferred Tax expenses (B)		
Origination and reversal of temporary differences	(96.30)	16.27
Tax expense recognized in the income statement (A+B)	1,074.39	1,351.82

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

(iii) Income tax recognised in other comprehensive income

(Amount in INR Lakhs)

Particulars	For the year ended 31 st March, 2025			For the year ended 31 st March 2024		
	Before tax	Tax (expenses) benefit	Net of Tax	Before tax	Tax (expenses) benefit	Net of Tax
Items that will not be reclassified to profit & loss						
Remeasurement of the defined benefit plans	(66.95)	(16.83)	(83.78)	(43.93)	(11.26)	(55.18)
Equity instruments through other comprehensive income	-	-	-	-	-	-
TOTAL	(66.95)	(16.83)	(83.78)	(43.93)	(11.26)	(55.18)

20 CURRENT LIABILITIES - BORROWINGS

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As At 31 st March, 2024
SECURED		
LOANS REPAYABLE ON DEMAND		
Deferred Payment Credit		
Loans-Others		
From Banks	2,616.07	3,227.51
Current Maturities of long term borrowings	158.21	134.04
Others		
UNSECURED		
Current Maturities of long term borrowings	10.64	10.64
TOTAL	2,784.92	3,372.19

20.1 DBS BANK and Bank of Baroda

- Hypothecation on the stocks and book debts of the company on Pari Passu basis.
- Equitable Mortgage of Immovable Factory Building, located at Roto House , 13 NSEZ, Noida on Pari Passu basis.
- Equitable Mortgage of Immovable Factory land and building located at B-14, Phase-II, Extension, Noida on Pari Passu basis.
- Equitable Mortgage of Immovable Factory land and building located at B-15, Phase-II, Extension, Noida on Pari Passu basis.

21 TRADE PAYABLES

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As At 31 st March, 2024
Trade Payables to Micro and Small Enterprises (As per the Intimation Received)	436.15	355.74
Trade Payables to Others	1,601.45	1,437.05
TOTAL	2,037.60	1,792.79

Refer to Note no 39 for information about liquidity risk and market risk of trade payables.

DUES TO MICRO AND SMALL ENTERPRISES (AS PER THE INTIMATION RECEIVED FROM SUPPLIERS)

The Company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). The disclosure pursuant to said MSMED Act are as follows :

PARTICULARS	As at 31 st March, 2025	As At 31 st March, 2024
Principal amount due to suppliers and remaining unpaid as at year end	436.15	355.74
Interest due to suppliers and remaining unpaid as at year end	-	-
Principal amounts paid to suppliers, beyond the appointed day during the year	-	-
Interest paid , other than under Section 16 of MSMED Act, to suppliers, beyond the appointed day during the year	-	-
Interest paid , under Section 16 of MSMED Act, to suppliers, beyond the appointed day during the year	-	-
Interest due and payable towards suppliers, for payments already made	-	-
Further interest remaining due and payable for earlier years	-	-

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

Age wise Outstanding as on 31.03.2025

Particulars	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i. Due to MSME	352.43	83.72	-	-	-	436.15
ii. Due to Related Parties	-	-	-	-	-	-
iii. Due to Others	703.39	855.68	4.41	37.97	-	1,601.45
iv. Disputed dues to MSME	-	-	-	-	-	-
v. Disputed dues to Others	-	-	-	-	-	-
Total	1,055.83	939.40	4.41	37.97	-	2,037.60

Age wise Outstanding as on 31.03.2024

Particulars	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i. Due to MSME	226.92	128.82	-	-	-	355.74
ii. Due to Related Parties	-	-	-	-	-	-
iii. Due to Others	663.07	773.98	-	-	-	1,437.05
iv. Disputed dues to MSME	-	-	-	-	-	-
v. Disputed dues to Others	-	-	-	-	-	-
Total	889.99	902.80	-	-	-	1,792.79

22 OTHER FINANCIAL LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Un-paid/ Unclaimed dividend	9.52	11.67
Derivative carried at fair value	-	-
TOTAL	9.52	11.67

23 OTHER CURRENT LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Sales Tax & GST Payable	246.37	296.57
Other Statutory Payable	356.86	11.04
Accrued Expenses Payable	41.08	43.22
Deferred Revenue	147.80	-
Advance from Debtors	146.28	270.03
Other Payables	651.78	1,327.44
TOTAL	1,590.25	1,948.30

24 CURRENT LIABILITIES PROVISIONS

(Amount in INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Provision for Employee Benefits	-	-
- Superannuation, Gratuity and Un-availed Leave	232.12	139.64
Provision for Warranty	28.79	19.46
Provision for Doubtful Capital Advance	79.73	79.73
TOTAL	340.64	238.83

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

25 CURRENT TAX LIABILITIES (NET)

(Amount in INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Provision for Income tax	1,217.66	1,248.94
TOTAL	1,217.66	1,248.94

26 REVENUE FROM OPERATIONS

(Amount in INR Lakhs)

PARTICULARS	Period Ended		Year Ended	
	31ST MARCH,2025		31ST MARCH,2024	
Sale of Products				
Pumps	15,657.53		14,721.33	
Spares	13,888.27	29,545.80	12,488.91	27,210.24
Sale of Services				
Services - Repair & Maintenance			36.22	
Services - Commissioning & Installation	57.80	57.80	34.37	70.59
Other Operating Revenue		190.15		168.81
		29,793.75		27,449.63
REVENUE FROM OPERATIONS		29,793.75		27,449.64

i) In accordance with the Indian Accounting Standard-18 Revenue Recognition and Schedule III of the Companies Act 2013, GST is not the part of Revenue therefore the sales amount is net of GST.

26.1 PARTICULARS OF REVENUE FROM OPERATIONS

(Amount in INR Lakhs)

Particulars	Period Ended		Year Ended	
	31ST MARCH,2025		31ST MARCH,2024	
DOMESTIC				
<u>Sale of Products</u>				
-Pumps	6,355.84		6,512.28	
-Spares	3,031.92	9,387.76	3,167.60	9,679.88
<u>Sales of Services</u>				
- Services- Repairs & Maintenance			19.76	
- Services- Commissioning & Installation	0.93	0.93	2.99	22.75
Other Operating Revenue		190.15		168.81
		9,578.84		9,871.44
EXPORT				
<u>Sales of Products</u>				
-Pumps	9,303.42		8,209.06	
-Spares	10,854.62	20,158.04	9,321.31	17,530.37
<u>Sales of Services</u>				
- Services- Repairs & Maintenance	-		16.46	
- Services- Commissioning & Installation	56.87	56.87	31.38	47.84
		20,214.91		17,578.20
TOTAL		29,793.75		27,449.64

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

27 OTHER INCOME

(Amount in INR Lakhs)

PARTICULARS	Period Ended 31 st March, 2025		Year Ended 31 st March, 2024	
Interest Income				
- On Bank Deposits	50.19		48.18	
- Others	21.50	71.69	2.16	50.34
Misc. Credit Balances Written Off		44.34		51.48
Foreign Exchange Diff. - Foreign Operations & Others		156.64		131.13
Profit on Sale/Impairment of Fixed Assets		23.10		41.26
Gain on Valuation of Derivative		2.15		12.97
Baddebts Written off Recovered		6.01		21.57
Export Benefit Entitlements		13.64		85.51
Government Grant Received		-		3.23
Miscellaneous Receipts		45.66		48.72
TOTAL		363.21		446.21

28 COST OF MATERIALS CONSUMED

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025		Year Ended 31 st March, 2024	
i) RAW MATERIALS CONSUMED				
Opening Stock	578.10		389.22	
Add: Purchases& Expenses thereon	3,322.29		3,650.93	
Inter Unit Transfer	(657.48)	3,242.91	578.10	3,462.05
Less: Closing Stock				
Less: Inter Unit Transfer/Loss of Material				
ii) BOUGHT OUT COMPONENTS CONSUMED	331.78		606.40	
Opening Stock	6,538.47		6147.25	
Add: Purchases& Expenses thereon	(230.17)	6,640.08	331.78	6421.87
Less: Closing Stock				
iii) CONSUMABLE STORES AND SPARES				
Opening Stock	16.43		23.70	
Add: Purchases& Expenses thereon	400.54		237.89	
Less: Closing Stock	63.83	353.14	16.43	245.16
TOTAL		10,236.13		10,167.94

28.1 PARTICULARS OF RAW MATERIAL AND COMPONENTS CONSUMED

(Amount in INR Lakhs)

PARTICULARS	Period Ended 31 ST MARCH,2025	Year Ended 31 ST MARCH,2024
Mild Steel	219.64	278.04
Steel (SS & Alloy)	1,260.97	1,411.31
Iron & Metal Castings	878.84	893.31
Rubber & Chemicals	481.06	423.68
Pipes	307.09	336.52
Bought Out Materials & Components	6,499.46	6,243.47
Freight,Cartage,Clearing & Insurance	238.53	306.01
Other Consumables Store & Spares	350.54	
TOTAL	10,236.13	10,129.08

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

29 CHANGE IN INVENTORIES OF FINISHED GOODS & WORK IN PROGRESS

(Amount INR Lakhs.)

PARTICULARS	Period Ended		Year Ended	
	31 st March, 2025		31 st March, 2024	
OPENING STOCK:				
Finished Goods	4,045.85		3,499.68	
Work in Progress	336.10		337.93	
Other Adjustment	38.84	4,420.79	-	3,837.61
LESS: CLOSING STOCK:				
Finished Goods	4,276.10		4,045.85	
Work in Progress	223.02		336.10	
Other Adjustment	-	4,499.10	-	4,381.95
Net Change in Inventories		(78.31)		(544.34)

30 EMPLOYEE BENEFITS EXPENSE

(Amount in INR Lakhs)

PARTICULARS	Period Ended	Year Ended
	31 st March, 2025	31 st March, 2024
Wages, Salary, Bonus Gratuity & Other Allowances	6,594.54	5,622.47
Contribution to Provident & Other Funds	396.92	366.17
Directors' Remuneration	564.38	527.78
Workmen & Staff Welfare	225.85	219.75
TOTAL	7,781.69	6,736.17

31 FINANCE COST

(Amount in INR Lakhs)

PARTICULARS	Period Ended	Year Ended
	31 st March, 2025	31 st March, 2024
INTEREST :		
On Term Loans	42.02	16.99
On Others borrowings	230.33	261.52
Interest on Lease Liabilities	136.62	139.86
TOTAL	408.97	418.37

32 DEPRECIATION & AMORTISATION EXPENSE

(Amount in INR Lakhs)

PARTICULARS	Period Ended	Year Ended
	31 st March, 2025	31 st March, 2024
Depreciation on Property, plant & Equipment	1,557.44	1,073.82
Depreciation on Right-to-use Assets	191.56	175.79
Amortisation of Intangible assets	105.70	39.87
TOTAL	1,854.71	1,289.48

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

33 OTHER EXPENSES

(Amount in INR Lakhs)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
Power & Fuel	336.39	279.88
Machining & Electroplating	182.37	243.60
Tools	156.39	135.63
Repairs :		
Building	40.59	45.01
Plant & Machinery	133.39	134.42
Others	66.70	48.32
Insurance Charges	70.91	101.31
Travelling & Conveyance	796.72	651.39
Postage & Telephone	85.80	73.42
Professional & Consultancy	397.21	300.73
Vehicle Running & Maintenance	175.78	183.00
Rent	136.29	128.97
Rates & Taxes	41.73	35.34
Directors' Sitting Fees	13.15	12.10
Payment to Auditors :		
Audit Fee	32.96	28.88
Tax Audit Fee	2.00	2.00
Foreign Branch Audit Fee	11.07	9.63
Cost Audit Fee	1.40	1.27
Out of Pocket Expenses	1.50	1.36
Packing & Forwarding Expenses	1,401.24	1,085.17
Commission & Discount	47.67	7.47
Advertisement & Publicity	258.02	191.56
Loss on sale of fixed assets	(0.05)	1.23
Bad Debts	74.10	5.39
CSR Expenditure	59.33	45.71
Testing & Inspection Expenses	50.75	36.09
Bank Charges & Commission	85.39	71.55
Guards & Security Expenses	63.29	61.03
EDP Expenses	234.70	215.89
Claim & Free Replacement	52.87	32.16
Printing & Stationery Expenses	33.33	29.34
Donation	0.51	-
Miscellaneous Expenses	461.07	374.91
TOTAL	5,504.61	4,573.76

34. EARNING PER SHARE

Amount in INR lakhs

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Profit attributable to equity holders of the Company for basic and diluted earnings per share	3,367.27	3,941.51
Number of Equity Shares	6,28,15,220	6,28,15,220
Face Value per Share	1	1
Weighted average number of shares at the end of the year for basic earnings per share	6,28,15,220	6,28,15,220
Basic and Diluted Earning per Shares	5.36	6.27

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

35. CONTINGENT LIABILITIES & COMMITMENTS

35.1 Contingent Liabilities

Amount in INR lakhs

Particulars	As at 31st, March 2025	As at 31st, March 2024
i) Bank Guarantees/Letter of Credit	1,522.89	1,422.57
ii) Corporate Guarantees	5.87	0.36
iii) Labour Cases	53.41	49.84
iv) Income tax cases	83.21	119.94
v) DGFT/custom Authority against EPCG licences	49.76	284.03

35.2 Commitments

a) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for INR 1515.927 Lakhs (As at 31st March 2024 : INR 102.09 Lakh)

b) Financial Guarantee

Term Deposits with Bank of India, Janpath Branch New Delhi amounting to INR 85.43 lakhs (As at 31st March 2024 : INR 315.09 lakhs), Term Deposit with Bank of Baroda, Janpath Branch, New Delhi amounting to INR 140.82lakhs (As at 31st March 2024: INR 132.46 lakhs) and Term Deposit with DBS Bank India Limited, Sector 63,Gautam Budh Nagar, Noida amounting to INR 410.00 lakhs (As at 31st March 2024: INR 255.00 lakhs) are pledged with respective Banks as Margin on Bank Guarantees, Letter of Credit and Foreign bills purchased by them.

36. CAPITAL MANAGEMENT

The Company's policy is to maintain a strong capital base so as to ensure that the Company is able to continue as going concern to sustain future development of the business. The capital structure of the Company is based on management's judgement of its strategic and day-to-day needs with a focus on total equity so as to maintain investor, creditors and market conditions. The policy is also adjusted based on underlying macro-economic factors affecting business environment, financial and market conditions. Its guiding Principles are as below:-

- i) Maintenance of financial strength to ensure the highest ratings;
- ii) Ensure financial flexibility and diversify sources at financing;
- iii) Manage Company exposure in forex to mitigate risks to earnings;
- iv) Leverage optimally in order to maximum shareholders returns while maintaining strength and flexibility of the balance sheet.

The Gearing Ratio at the end of the reporting period are as under :

Amount in INR lakhs

Particulars	As at 31st, March 2025	As at 31st, March 2024
Borrowings	3,061.36	3,578.14
Less :- Cash & Bank balances	2,355.64	2,495.76
Net debts	705.71	1,082.38
Total Equity	22,209.00	19,605.78
Net Debts to Equity ratio	3.18%	5.52%

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

37. FINANCIAL INSTRUMENTS

a) Fair value measurement hierarchy:

Amount in INR lakhs

Particulars	As at 31st March, 2025			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At FVTPL				
Derivative contracts	7.37	-	7.37	-
At FVTOCI				
	-	-	-	-
At Amortized cost				
Trade receivables	7,274.10	-	-	-
Cash and cash equivalents	2,355.64	-	-	-
Bank balances other than above	595.77	-	-	-
Other financial assets	198.01	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts		-	-	-
At Amortized cost				
Borrowings	3,061.36	-	-	-
Trade payables	2,037.60	-	-	-
Lease Liabilities	1,424.62	-	-	-
Other Financial liabilities	9.52	-	-	-

Particulars	As at 31st March, 2024			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At FVTPL				
Derivative contracts	5.22	-	5.22	-
At FVTOCI				
	-	-	-	-
At Amortized cost				
Trade receivables	5,981.80	-	-	-
Cash and cash equivalents	2,495.76	-	-	-
Bank balances other than above	664.22	-	-	-
Other financial assets	260.43	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts	-	-	-	-
At Amortized cost				
Borrowings	3,578.14	-	-	-
Trade payables	1,792.79	-	-	-
Lease Liabilities	1,740.14	-	-	-
Other Financial liabilities	11.67	-	-	-

FVTPL :- Fair Value through Profit & Loss A/c.

FVTOCI :- Fair Value through Other Comprehensive Income

The fair values of the financial assets and liabilities are defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Methods and assumptions used to estimate the fair values are consistent with those used for the year ended 31st March, 2024

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. In the case of Derivative contracts, the Company has valued the same using the forward exchange rate as at the reporting date.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

b) Calculation of fair values:

(i) Financial assets and liabilities measured at fair value as at Balance Sheet date:

The fair values of the derivative financial instruments has been determined using valuation techniques with market observable inputs. The models incorporate various inputs including the credit quality of counter-parties and foreign exchange forward rates.

(ii) Other financial assets and liabilities:-

- Cash and cash equivalents, trade receivables, other financial assets (except derivative financial instruments), trade payables, and other financial liabilities (except derivative financial instruments) have fair values that approximate to their carrying amounts due to their short-term nature.
- Loans have fair values that approximate to their carrying amounts as it is based on the net present value of the anticipated future cash flows using rates currently available for debt on similar terms, credit risk and remaining maturities.

38. Financial Risk Management

Risk Management framework and policies

The Company's business activities are exposed to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for establishing and governing the Company's risk management framework. The Company has constituted a Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set and monitor appropriate risk limits and controls, periodically review the changes in market conditions and reflect the changes in the policy accordingly. The key risks and mitigating actions are also placed before the Audit Committee of the Company.

The Company has exposure to the following risks arising from financial instruments:

A) Credit Risk

B) Liquidity Risk

C) Market Risk

D) Interest Rate Risk

The table below explains the sources of risk which the entity is exposed to and how the entity manages the risk and the impact in the financial statements:-

Risk	Exposure arising from	Measurement	Management
Credit Risk	Trade receivables, cash and cash equivalents and derivative financial instruments	Credit ratings Ageing Analysis	No of overdue days
Liquidity Risk	Other liabilities	Maturity Analysis	Maintaining sufficient cash/ cash equivalents and marketable securities.
Market Risk - Foreign Exchange	Highly probable forecast transactions and financial assets and liabilities not denominated in INR	Sensitivity Analysis	Forward foreign exchange contracts

A) Credit Risk

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. Credit Risk arises from credit exposures from customers, cash and cash equivalent with banks, security deposits and loans.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer and including the default risk of the industry, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses an allowance matrix to measure the expected credit losses of trade receivables. The loss rates are computed using a 'roll rate' method based on the probability of receivable progressing through successive stages of delinquency to write off.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

The following table provides information about the exposure to credit risk and ECLs for trade receivables:

Ageing of Trade Receivables

Amount in INR Lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Not due	4,563.81	3,649.16
Less than 6 Months	2,340.37	2,225.22
6 Months to 1 Year	120.42	107.42
1 Year to 2 Year	257.07	
2 Year to 3 Year		
TOTAL	7,281.67	5,981.80
Expected Credit Loss	(7.57)	-

Other than trade and other receivables, the Company has no other financial assets that are past due but not impaired.

The derivative contracts are entered into with scheduled banks which have good credit ratings.

B) Liquidity Risk

Liquidity Risk is the risk that a company could encounter if it faces difficulty in meeting the obligations associated with financial liabilities by delivering cash and other financial asset or the risk that the Company will face difficulty in raising financial resources required to fulfill its commitments. The Company's exposure to liquidity risk is very minimal as it has a prudent liquidity risk management process in place which ensures maintaining adequate cash and marketable securities to pay its liabilities when they are due. To ensure continuity of funding, the Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Exposure to Liquidity Risk

Amount in INR Lakhs

Particulars	As at 31st March 2025			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	2,784.92	276.43	-	3,061.36
Trade Payables	2,037.60	-	-	2,037.60
Lease Liabilities	341.30	291.58	791.74	1,424.62
Other financial liabilities	9.52	-	-	9.52
Derivative financial liabilities				
Foreign exchange forward contract	-	-	-	-
TOTAL	5,173.35	568.01	791.74	6,533.10

Particulars	As at 31st March, 2024			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	3,372.19	205.95	-	3,578.14
Trade Payables	1,792.79	-	-	1,792.79
Lease Liabilities	362.55	580.63	796.97	1,740.15
Other financial liabilities	11.67	-	-	11.67
Derivative financial liabilities				
Foreign exchange forward contract	-	-	-	-
TOTAL	5,539.21	786.58	796.97	7,122.76

C) Market Risk

The Company operates internationally and a major portion of the business is transacted in several currencies. Consequently the company is exposed to foreign exchange risk through its sales and services in the US and elsewhere, and purchases from the overseas suppliers in various foreign currencies. The Company holds derivative financial instruments such as foreign exchange forward contract to mitigate the risk of changes in exchange rates on foreign currency exposure. The exchange rate between rupee and foreign currency has changed substantially in recent years and may fluctuate substantially in future. Consequently, the results of the Company's operation are adversely affected as the rupee appreciates/ depreciates against these currencies.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

The Company exposure to foreign currency risk in respect of major currencies is given below:

Amount in INR Lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
Trade Payables		
USD	33.17	39.77
EURO	2.7	25.32
GBP	-	2.62
AUD	3.20	-
CAD	2.45	-
Trade Receivables		
USD	1,438.54	1,174.36
EURO	1,334.93	1,235.17
GBP	257.90	-
AUD	381.65	-
Other Assets (Net)		
GBP	2,215.08	1,822.50
AUD	1,537.46	1,590.93
USD	1,738.45	1,133.12
EURO	754.04	452.37
SGD	1,903.21	1,239.58
AED	161.56	11.57
Loan given to Subsidiaries		
EURO	355.99	268.20
Other Current Assets		
USD	209.67	23.16
EURO	154.34	59.84
GBP	112.72	-
Other Current Liabilities		
USD	13.22	39.42
Net Exposure		
USD	3,340.27	2,291.22
EURO	2,596.60	1,990.26
GBP	2,585.70	1,819.88
AED	161.56	11.57
AUD	1,915.91	1,590.93
CAD	2.45	-
SGD	1,903.21	1,239.58

Foreign Currency sensitivity

The sensitivity of profit or loss to changes in the exchange rate arises mainly from foreign currency denominated financial instruments. The sensitivity to variations in respect of major currencies is given below. This analysis assumes that all other variables remain constant.

Particulars	As at 31st March 2025	As at 31st March 2024
USD - Increase by 5%	167.01	112.57
USD - Decrease by 5%	(167.01)	(112.57)
EURO - Increase by 5%	129.83	99.51
EURO - Decrease by 5%	(129.83)	(99.51)
GBP - Increase by 5%	129.29	90.99
GBP - Decrease by 5%	(129.29)	(90.99)
AUD - Increase by 5%	95.80	79.55
AUD - Decrease by 5%	(95.80)	(79.55)
AED - Increase by 5%	8.08	0.58
AED - Decrease by 5%	(8.08)	(0.58)
SGD - Increase by 5%	95.16	61.98
SGD - Decrease by 5%	(95.16)	(61.98)
CAD - Increase by 5%	0.12	-
CAD - Decrease by 5%	(0.12)	-

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

The Company, in accordance with its risk management policies and procedures, enters into foreign currency forward contracts to manage its exposure in foreign exchange rate variations. The counter party is generally a bank. These contracts are for a period between one day and one year. The above sensitivity does not include the impact of foreign currency forward contracts which largely mitigate the risk.

Forward Foreign Exchange Contracts

The Company has entered into short term Forward Exchange Contracts, being derivative instruments for hedge purposes and not intended for trading or speculation purposes, to establish the amount of currency in Indian Rupees required or available at the settlement date of certain receivables. For the fair Value (Marked to Market) of foreign currency derivative contracts outstanding refer to Note No 13 and 22.

D) Interest Rate Risk

Interest Rate risk can be the cash flow interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing instruments will fluctuate because of fluctuations in market interest rates.

39. RELATED PARTY DISCLOSURE

39.1 Remuneration paid to Key Managerial Personnel

Amount in INR lakhs

Name	Designation	Nature of Transaction-Gross Salary	
		Year ended 31st March 2025	Year ended 31st March 2024
Mr. Harish Chandra Gupta	Chairman & Managing Director	205.81	184.80
Mr. Anurag Gupta	Jt. Managing Director	132.91	118.53
Mr. Arvind Veer Gupta	Dy. Managing Director	131.25	116.68
Mr. Shah Deepak	Director	0.95	0.92
Mr. OOI CHEE HOW	Director	21.43	-
Mr. Krishnamurthy Padmanabhan	Director	-	39.84
Mr. Ravin Munsook Sewnarain	Director	72.03	68.73
Mr. Pardeep Jain	Chief Financial Officer	32.56	31.24
Mr. Surdass	Director	21.43	-
Mr. Ashwani Kumar Verma	Company Secretary	32.42	29.83

As the provision for the defined benefits obligations such as Gratuity & Leave Encashment are provided on an actuarial valuation basis for the Employees of the Company in India, the amount pertaining to Key Managerial Personnel is not ascertainable and therefore not included in the above remuneration. Payments made towards Leave Encashment as per policy of the Company are included in the remuneration as and when paid. No such payment is made during the current financial year.

39.2 Sitting Fees Paid to Non-Executive Directors

Amount in INR lakhs

Name	Designation	Year ended	
		31st March 2025	31st March 2024
Dr. Ramesh Chandra Vaish	Independent Director	1.45	1.40
Mr. Anand Bordia	Independent Director	1.15	1.50
Mrs. Asha Gupta	Non-Executive Director	2.00	1.30
Mr. Basant Seth	Independent Director	1.15	1.50
Mr. Akhil Joshi	Independent Director	2.85	1.20
Mrs. Kavita Bhatnagar	Independent Director	0.90	0.75
Mr. Neeraj Kumar Gupta	Independent Director	2.05	-
Dr. Atul Agarwal	Independent Director	1.45	-
Ms. Saroj Punhani	Independent Director	0.15	-

40. EMPLOYEES BENEFIT

a) Defined Contribution Plan

Contribution to Defined Contribution Plan (Other than foreign Subsidiaries), recognised are charged off for the year are as under:

Amount in INR lakhs

Particulars	Year ended 31st	
	March 2025	March 2024
Employer's Contribution to Provident fund	139.43	122.33
Employer's Contribution to Superannuation/NIC at foreign branches	122.40	120.08

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

b) Defined Benefit Plan

The present value of the defined benefit plan and related current service cost (other than foreign branches and subsidiaries) were measured using the Projected unit credit method, with actuarial valuation being carried out at each Balance Sheet date.

Investment Risk	The Present Value of the defined benefit plan liability is calculated using a discount rate determined by reference to government bond yields. If the return on plan asset is below this rate, it will create a plan deficit.
Interest Risk	A decrease in the bond interest rate will increase the plan liability. However, this will be partially offset by an increase in the return on the plan's debt investments.
Longevity Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants during the employment.
Salary Escalation Risk	The Gratuity and Leave Encashment benefits, being based on last drawn salary, will be substantially effected in case of increase in future salaries being more than assumed.

Sensitivity Analysis :

Significant actuarial assumption for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. The Sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below :

Amount in INR lakhs

Particulars	As at 31st March 2025			
	Gratuity		Leave Encashment	
	Amount (₹ Lakhs)	%	Amount (₹ Lakhs)	%
Defined Benefit Obligation (Base)	439.98		207.68	
Liability with 1% increase in Discount Rate	414.33	-6%	194.91	-6%
Liability with 1% decrease in Discount Rate	468.88	7%	222.24	7%
Liability with 1% increase in Salary Growth	468.88	7%	222.24	7%
Liability with 1% decrease in Salary Growth	413.87	-6%	194.68	-6%
Liability with 1% increase in Withdrawal Rate	440.86	0%	208.55	0%
Liability with 1% decrease in Withdrawal Rate	438.92	0%	206.72	0%

In respect of Employees in India

Amount in INR lakhs

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
The principle assumptions used in actuarial valuation				
-Discount rate	6.75%	7.25%	6.75%	7.25%
-Expected rate on return of assets (per annum)	6.75%	7.25%	6.75%	7.25%
-Expected rate of future salary increase	5.75%	5.75%	5.75%	5.75%
-Withdrawal Rate (per annum)	5.00%	5.00%	5.00%	5.00%
Change in Present value of Obligation				
-Present value of obligation as at the beginning of the year	434.71	374.27	159.88	125.44
-Interest Costs	31.52	28.06	11.59	9.41
-Current Service Cost	36.71	30.89	24.22	19.75
-Past Service Cost(vested benefit)	-	-	-	-
-Benefits Paid	(31.24)	(11.14)	(32.79)	(28.81)
-Actuarial (Gain) / Loss on obligations	25.26	12.62	44.78	34.09
-Unpaid Liability	-	-	-	-
-Present value of obligation as at end of the year	496.96	434.70	207.68	159.88

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
Change in fair value of Plan Assets				
Fair Value of Plan Assets at the beginning of the period	371.33	345.49	172.60	135.81
Expected Return on Plan Assets	25.06	25.04	11.65	9.85
Contributions	35.00	10.00	-	30.74
Benefit Paid	(31.24)	(10.68)	(12.88)	(4.31)
Actuarial Gain/(Loss) on Plan Assets	2.16	1.47	1.18	0.51
Fair Value of Plan Assets at the end of the period	402.31	371.32	172.54	172.60
Actual Return on Plan Assets				
Expected Return on Plan Assets	25.06	25.04	11.65	9.85
Actuarial Gains/(Losses) on Plan Assets	2.16	1.47	1.18	0.51
Actual Return on Plan Assets	27.22	26.51	12.83	10.36
Liability Recognised in balance Sheet				
-Present value of obligation as at end of the year	(496.96)	(434.70)	(207.68)	(159.88)
-Fair value of plan assets as at the end of the year	402.31	371.32	172.54	172.60
-Unfunded status	-	-	-	-
-Unrecognised Actuarial (Gain)/Loss	-	-	-	-
Net Assets/ (Liability) recognised in Balance Sheet	(94.65)	(63.38)	(35.14)	12.72
Expenses recognised in Profit and Loss Account				
-Current Service Cost	36.71	30.89	24.22	19.75
-Interest Costs	31.52	28.06	11.59	9.41
-Expected Return on Plan assets	(25.06)	(25.04)	(11.65)	(9.85)
-Past Service Cost(vested benefit) Recognised	-	-	-	-
-Net Actuarial (Gain)/ Loss recognised during the year	23.10	11.15	43.60	33.58
Total Expenses recognised in Profit and Loss a/c	66.27	45.06	67.77	52.89

41 CSR Expenditure

a) Amount spent/unspent during the year

Amount in INR lakhs

Particulars	Year ended 31st March 2025			Year ended 31st March 2024		
	Spent	Un-spent	Total	Spent	Un-spent	Total
CSR Expenditure	15.00	44.33	59.33	31.00	14.71	45.71

*The unspent amount towards ongoing projects has been deposited in unspent CSR Bank account of the Company.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

42 Additional Information as required under Schedule III of the Companies Act 2013, of enterprises consolidated as wholly owned Subsidiary.

Name of entity in the group	As at 31st March 2025			
	Net Assets i.e Total Assets minus Total Liabilities		Share in Profit for the year	
	As % of consolidated net assets	Amount	As % of consolidated profit for the year	Amount
Parent				
Roto Pumps Limited	99.29%	22,051.50	91.43%	3,078.52
Foreign Subsidiaries				
Roto Pumpen GmbH	2.72%	603.08	4.29%	144.42
Roto Pumps Americas Inc.	8.93%	1,982.68	11.68%	393.38
Roto Overseas Pte.Ltd	6.90%	1,532.78	8.54%	287.63
Roto Energy Systems Limited	-0.37%	(82.34)	-10.70%	(360.40)
Roto Pumps MENA FZE	0.30%	67.24	1.65%	55.44
Total Eliminations	17.77%	3,945.94	-6.88%	(231.72)
TOTAL	100.00%	22,208.99	100.00%	3,367.27

Name of entity in the group	As at 31st March 2024			
	Net Assets i.e Total Assets minus Total Liabilities		Share in Profit for the year	
	As % of consolidated net assets	Amount	As % of consolidated profit for the year	Amount
Parent				
Roto Pumps Limited	100.21%	19,646.95	91.98%	3,625.28
Foreign Subsidiaries				
Roto Pumpen GmbH	2.28%	447.29	4.33%	170.73
Roto Pumps Americas Inc.	5.74%	1,125.75	3.31%	130.30
Roto Overseas Pte.Ltd	6.32%	1,239.15	6.75%	266.07
Roto Energy Systems Limited	1.42%	278.32	-3.56%	(140.51)
Roto Pumps MENA FZE	0.06%	11.58		(101.87)
Total Eliminations	-16.03%	(3,143.26)		(8.49)
TOTAL	100.00%	19,605.78	100.00%	3,941.51

43 The Company's operations predominantly comprises of only one segment- Pumps & Spares, therefore operationally segment reporting does not apply.

44 During the financial year, the Board of Directors of the Company at its meeting held on 17th May 2025 had approved payment of an Final dividend at rate of INR 0.80 per equity share of face value INR 1/- each on 6,28,15,220 equity shares.

45 The Company has not entered into any transactions with the Companies struck off under section 248 of the Companies Act 2013 or Section 560 of Companies Act 1956.

(All amounts in INR Lakhs, unless otherwise stated)

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

46. RATIO ANALYSIS AND ITS ELEMENTS

	March 31,2025	March 31,2024	Variation %	Reason
1 Current Ratios	Ratios	Ratios		
(Current Assets / Current Liabilities)	2.26	1.92	18%	Not Applicable
Current Assets	18,831.39	17,234.63		
Current Liabilities	8,321.91	8,975.27		
2 Debt- Equity Ratio				
[(Long term borrowing including current maturities + short term borrowing) / Share holder's equity]	0.14	0.18	-24%	Not Applicable
Long Term Borrowings	276.43	205.95		
Short Term Borrowings	2,784.92	3,372.19		
Share holder's equity	22,208.99	19,605.78		
3 Debt Service Coverage ratio				
[(Earnings before interest, depreciation, tax and exceptional items) / (Interest expense on short term and long term borrowings + scheduled principal repayment of long term borrowing during the year)]	12.32	12.93	-9%	Not Applicable
Profit before Tax	3,367.27	3,941.51		
Depreciation (Except Depreciation in ROU)	1,663.14	1,113.69		
Interest expense on short term and long term borrowings	272.35	278.51		
Scheduled principal repayment of long term borrowing during the year	158.21	134.04		
4 Return on Equity ratio				
(Net Profits after taxes / Average Shareholder's Equity)	0.16	0.22	-27%	Not Applicable
Profit after tax	3,367.27	3,941.51		
Equity	628.15	628.15		
Other Equity	21,453.35	18,865.95		
Opening Shareholder's Equity	19,494.10	16,195.71		
Average Shareholder's Equity	20,787.80	17,844.91		
5 Inventory Turnover ratio				
(Net Sales / Average inventories)	5.35	5.21	3%	Not Applicable
Net Sales of Goods	29,545.80	27,210.24		
Average Inventories	5,524.74	5,218.55		
6 Trade Receivable Turnover Ratio				
(Revenue from contract with customers / Average trade receivables)	4.50	5.01	-10%	Not Applicable
Net Sales of Goods and Services	29,793.75	27,449.64		
Average trade receivables	6,627.95	5,476.51		
7 Trade Payable Turnover Ratio				
(Net Credit Purchase / Average trade payable)	5.36	5.20	3%	Not Applicable
Net Credit Purchases	10,261.29	10,036.07		
Average Trade Payable	1,915.20	1,928.22		

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2025

	March 31,2025	March 31,2024	Variation %	Reason
8 Net Capital Turnover Ratio				
(Revenue from contract with customers / Average working capital)	3.17	3.57	-11%	Not Applicable
Net Sales of Goods and Services	29,793.75	27,449.64		
Opening Working Capital	8,259.36	6,785.61		
Closing Working Capital	10,509.48	8,607.41		
9 Net Profit ratio				
(Profit / (loss) for the period / Revenue from operations)	0.11	0.14	-21%	Not Applicable
Net Profit after Tax	3,367.27	3,941.51		
Net Sales of Goods and Services	29,793.75	27,449.64		
10 Return on Capital Employed				
(Earnings before interest and taxes / Average capital employed)	0.19	0.26	-24%	Not Applicable
Profit Before Tax	4,441.66	5,293.33		
Interest on Loan	272.35	278.51		
Opening Capital Employed	23,183.92	20,132.31		
Closing Capital Employed	25,270.34	23,183.92		
11 Return on Investment				
Net Income / Cost of Investment	N/A	N/A		Not Applicable

- 47** There is no Immovable Properties, Title deeds of those are not held in the name of the Company.
- 48** The Company neither have any Benami property, nor any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rule made thereunder.
- 49** The Company does not have any charges or satisfaction which is yet to be registered with Registrar Of Companies (ROC) beyond the statutory period.
- 50** The company is not declared wilful defaulter by any bank or financial institution or other lender.
- 51** The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 52** The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year ended 31 March 2025 and 31 March 2024.
- 53** No revaluation of Property, Plant & Equipment & Intangible assets has been carried out during the year.
- 54** The subsidiaries are within the limit prescribed under clause 87 of Section 2 of the Act read with Companies (Restriction on number of layers) Rule, 2017.
- 55** Previous Year's figures have been re-grouped/re-arranged wherever necessary to render them comparable with the current year's figures and better disclosure requirements.
- 56** Figures have been rounded off to the INR Lakhs. Amounts appearing as zero "0" in financial are below the rounding off norm adopted by the Company

As per our Report of even date.

For and on behalf of the Board of Directors

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No. 0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN:00334405)

(**ANURAG GUPTA**)
Jt. Managing Director
(DIN :00334160)

(**Sunil Narwal**)
PARTNER
Membership No. 511190
PLACE : Delhi
DATE : 17.05.2025

(**PRADEEP JAIN**)
Chief Financial Officer
(PAN No : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No: F9296)

INDEPENDENT AUDITOR'S REPORT

To the Members of **Roto Pumps Limited**

Report on the Audit of the Standalone Ind AS Financial Statements

OPINION

We have audited the accompanying standalone Ind AS financial statements of **Roto Pumps Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information which are included in the returns for the year ended on that date audited by the branch auditors of the Company's branches located at **Australia and United Kingdom**.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the branches the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit/loss including other comprehensive income its cash flows and the changes in equity for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Ind AS financial statements.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone Ind AS financial statements for the financial year ended March 31, 2025. These matters were addressed in the context of our audit of the standalone Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no other key audit matters to communicate in our report.

OTHER INFORMATION OR ANOTHER TITLE IF APPROPRIATE, SUCH AS "INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the standalone Ind AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITIES OF MANAGEMENT FOR THE [STANDALONE] IND AS FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with [the Companies (Indian Accounting Standards) Rules, 2015, as amended]. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE IND AS FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements 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 these standalone Ind AS financial statements.

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 standalone Ind AS financial statements, 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Ind AS financial statements for the financial year ended March 31, 2025 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER MATTER

We did not audit the financial statements and other financial information of Two branches included in the accompanying standalone Ind AS financial statements of the Company whose financial statements and other financial information reflect total assets of Rs. 3750.17 lakhs as at March 31, 2025 and the total revenues of Rs. 7965.00 lakhs for the

year ended on that date, as considered in the financial statements/ information of these branches have been audited by the branch auditors whose reports have been furnished to us by management, and our opinion in so far as it relates to the amounts and disclosures included in respect of branches, is based solely on the report of such branch auditors. Our opinion is not modified in respect of these matters.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the branches, as noted in the 'Other Matter' paragraph] we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and proper returns adequate for the purposes of our audit have been received from the branches not visited by us;
 - (c) The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report;
 - (d) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account and with the returns received from the branches not visited by us;
 - (e) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (f) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone Ind AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report;
 - (h) In our opinion, the managerial remuneration for the year ended March 31, 2025 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
 - (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone Ind AS financial statements – Refer Note No. 35.1 to the standalone Ind AS financial statements;
- ii. The Company did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2025;
- iii. The company has transferred the requisite unpaid amount to the Investor Education and Protection Fund and there was no pending amount which was required to be transferred to IEPF by the company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. As stated in Note 16 and Note 48 to the standalone financial statements
 - (a) The final dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.
 - (b) The Company has not declared and paid any interim dividend during the year.
 - (c) The Board of Directors of the Company have proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable
- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

Further, for the periods where the audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tempered.

For R.N. Marwah & Co. LLP

Chartered Accountants

(Firm's Registration No. 001211N/N500019)

Sunil Narwal

(Partner)

Membership No.511190

UDIN: UDIN : 25511190BMLXZW2033

Place : Delhi

Date : 17.05.2025

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Roto Pump Limited of even date)

- (i) a. 1). The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- 2). The Company has maintained proper records showing full particulars of intangible assets except for certain user licenses relating to office software and those intangible assets which are in use though they have been fully amortised. As represented to us by the management, the Company is in the process of updating its records to reflect these details.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No Major discrepancies were noticed on such verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
- d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (a) The Company has not provided any security or advances in the nature of loans to Companies, firms, Limited Liability Partnerships or any other parties. However, the Company has provided loans and guarantees, during the year to the subsidiaries, the aggregate amount during the year and balance outstanding at the balance sheet date with respect to such loans, are stated in the table below -

(Rs. In Lakhs)

Particulars	Loans	Guarantees	Security	Advances in nature of loans
Aggregate amount granted/ provided during the year				
- Subsidiaries	480.00	1000	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-
Balance outstanding as at balance sheet date in respect of above cases				
- Subsidiaries	724.47	1500	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-

- (b) The terms and conditions of the grant of all loans and investments made in wholly owned subsidiary Company during the year under audit, in our opinion, are prima-facie not prejudicial to the interest of the Company.
- (c) The schedule of repayment of principal and payment of interest in respect of loans, has not been stipulated and the repayments or receipts are not regular.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company,
- e. According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) a. The inventory, except goods-in-transit and stocks lying with third parties, has been physically verified by the management during the year. For stocks lying with third parties at the year-end, written confirmations have been obtained and for goods-in-transit subsequent evidence of receipts has been linked with inventory records. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.
- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.
- (iii). According to the information and explanations given to us and on the basis of our examination of the records of the Company we state that:
- there is no overdue amount for more than ninety days in respect of loans.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to same parties.

- (f) To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that, the Company has granted following loans either repayable on demand or without specifying any terms or period of repayment during the year:

(Rs. In Lakhs)

Particulars	All Parties	Promoters	Related Parties
Aggregate amount of loans	480.00	-	480.00
- Repayable on demand/ Agreement does not specify does not specify any term or period of repayment			
Percentage of loans to the total loans	66.25%		66.25%

- iv). According to the information and explanations given to us and on the basis of our examination of the records, the Company has not provided security as specified under sections 185 and 186 of the Companies Act, 2013. In respect of the loans & guarantees provided and investments made by the Company, the provisions of section 186 of the Companies Act, 2013 have been complied with.

- (v). The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

- (vi). We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Companies Act, 2013 in respect of its manufactured

goods (and/or services provided by it) and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.

- (vii). a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues have been regularly deposited by the company with the appropriate authorities.

- b. According to the information and explanations given to us, statutory dues relating to Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues which have not been deposited on account of any dispute are as follows:

S.No.	Name of the Statute	Nature of Dues	Forum where Disputes is pending	Amount (In Lacs)
1.	Income Tax Act, 1961	Income Tax (FY 2017-18)	CIT - Appeal	38.63
2.	Income Tax Act, 1961	Income Tax (FY 2019-20)	CIT - Appeal	44.58

- (viii). According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

- (ix) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to banks or financial institutions during the year.

- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

- c. In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

- d. According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

- e. According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any

funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under Companies Act, 2013.

- f. According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under Companies Act, 2013).

- (x). a. The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

- b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any private placement or any preferential allotment of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

- (xi). a. Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

- b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

- c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- (xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv). a. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- b. We have considered the internal audit reports of the Company issued till date for the period under audit.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi). a. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- b. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- c. The Company is not part of any group. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
- (xvii). The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) In respect of other than ongoing projects, the Company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act, 2013 within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. For year wise detail refer Note No. 42 to the standalone Ind-AS financial statements.
- (xxi) According to the information and explanations given to us during the course of audit, companies incorporated in India and included in the consolidated financial statements did not have any unfavorable answers, qualifications or adverse remarks in their respective Companies (Auditor's Report) Order (CARO) including those provided by the respective component auditors.

For R.N. Marwah & Co. LLP
Chartered Accountants
(Firm's Registration No. 001211N/N500019)

Sunil Narwal
(Partner)
Membership No.511190
UDIN : 25511190BMLXZW2033

Place : Delhi
Date : 17.05.2025

Annexure-B

Annexure to the Independent Auditor's Report

REPORT ON THE INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING UNDER CLAUSE (I) OF SUBSECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of **Roto Pump Limited** ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For **R.N. Marwah & Co. LLP**
Chartered Accountants
(Firm's Registration No. 001211N/N500019)

Sunil Narwal
(Partner)
Membership No.511190
UDIN : 25511190BMLXZW2033

Place : Delhi
Date : 17.05.2025

Standalone Balance Sheet

As at March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Note No	As at 31 st March, 2025	As at 31 st March, 2024
ASSETS			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	3	8,033.93	8,166.82
(b) Capital work-in-progress	4	208.20	0.37
(c) Right- to- Use Assets	5(a)	2,866.87	2,933.28
(d) Other Intangible assets	6	173.86	237.81
(e) Investment in Subsidiaries	7	1,963.47	1,963.47
(f) Other financial assets	13(a)	50.00	50.00
(g) Deferred Tax Assets (Net)	19	81.09	72.26
(h) Other Non Current Assets	14 (a)	637.54	332.62
TOTAL NON-CURRENT ASSETS		14,014.96	13,756.63
CURRENT ASSETS			
(a) Inventories	8	4,054.83	4,122.46
(b) Financial Assets			
(i) Trade receivables	9	6,431.65	5,540.17
(ii) Cash and cash equivalents	10	1,622.80	1,981.48
(iii) Bank balances other than (ii) above	11	595.77	664.22
(iv) Loans	12	745.03	282.07
(v) Other financial assets	13(b)	227.30	266.40
(c) Other current assets	14 (b)	2,422.74	2,156.34
TOTAL CURRENT ASSETS		16,100.12	15,013.14
TOTAL ASSETS		30,115.08	28,769.77
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	15	628.15	628.15
b) Other Equity	16	21,423.37	19,018.80
TOTAL EQUITY		22,051.52	19,646.95
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	17	107.44	151.60
(ii) Lease Liabilities	5(b)	1,033.53	1,249.84
(b) Provisions	18	98.08	74.50
TOTAL NON-CURRENT LIABILITIES		1,239.05	1,475.94
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	20	2,327.12	2,895.97
(ii) Lease Liabilities	5(b)	236.85	205.87
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	21	436.15	355.74
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,271.76	1,242.94
(iii) Other financial liabilities (other than those specified in item (b))	22	9.52	11.67
(b) Other current liabilities	23	1,220.82	1,499.54
(c) Provisions	24	281.20	215.07
(d) Current Tax Liabilities (Net)	25	1,041.09	1,220.08
TOTAL CURRENT LIABILITIES		6,824.51	7,646.88
TOTAL EQUITY AND LIABILITIES		30,115.08	28,769.77

The Significant Accounting policies and accompanying notes mentioned are an intergral part of financial statements

1 to 59

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN : 00334405)

(**ANURAG GUPTA**)
Jt. Managing Director
(DIN : 00334160)

SUNIL NARWAL
PARTNER
Membership No.511190

(**PRADEEP JAIN**)
Chief Financial Officer
(PAN : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Standalone Statement of Profit and Loss

For the year ended March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Note No	Period Ended	Year Ended
		31 st March, 2025	31 st March, 2024
INCOME			
Revenue from Operations	26	24,036.81	22,980.49
Other Income	27	339.17	464.71
TOTAL INCOME		24,375.98	23,445.20
EXPENSES			
Cost of Materials consumed	28	8,815.82	8,889.40
Change in Inventories of Finished goods and Work in Progress	29	84.58	(307.70)
Employee Benefits Expense	30	5,483.80	4,923.67
Finance Costs	31	323.39	381.17
Depreciation & Amortisation Expense	32	1,581.02	1,122.47
Other Expenses	33	4,109.49	3,601.92
TOTAL EXPENSES		20,398.10	18,610.93
Profit before Tax		3,977.88	4,834.27
Tax expenses			
Current tax		1,076.94	1,210.56
Deferred Tax	19	(25.62)	14.74
Short/(Excess) Provisions- earlier years		(151.96)	(16.31)
Profit for the year		3,078.52	3,625.28
Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans		(66.70)	(44.72)
(ii) Income tax relating to items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans	19	(16.79)	(11.26)
Total Other Comprehensive Income/(Loss) for the Year (Net of Tax)		(83.49)	(55.98)
Total comprehensive income for the year		2,995.03	3,569.30
Earnings per equity share:	34	4.90	5.77
Basic and Diluted (Face value Rs. 1 per equity share)			

The Significant Accounting policies and accompanying notes mentioned are an intergral part of financial statements

1 to 59

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
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(**HARISH CHANDRA GUPTA**)
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(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

STANDALONE CASH FLOW STATEMENT

For the year ended March 31st, 2025

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	3,977.88	4,834.27
Adjustment for :		
Depreciation	1,581.02	1,122.47
Finance Cost	201.67	255.89
Interest on Lease Liabilities	121.72	125.28
Interest Income	(103.80)	(81.83)
Net (gains)/loss on disposal of property, plant and equipment	(23.10)	(40.03)
Remeasurement of defined benefit liabilities	(66.70)	(44.72)
Net (gains)/loss on fair valuation of derivative contracts	(2.15)	(12.97)
Adjustment for ROU	(4.43)	-
Operating Profit / (Loss) before Working Capital Changes	5,682.11	6,158.36
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	67.63	(241.60)
Trade receivables	(891.49)	(644.13)
Loans	(6.70)	3.43
Other current financial assets	39.10	(45.62)
Other current assets	46.16	329.69
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	109.23	(248.07)
Other current financial liabilities	(2.14)	(6.68)
Other current liabilities	(108.68)	(537.03)
Provisions	89.70	77.84
Cash generated from operations	5,024.92	4,846.19
Direct Tax Paid (Net)	(1,416.50)	(1,096.29)
Net cash generated from operating activities (A)	3,608.42	3,749.90
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property, Plant and Equipment (including Capital work in progress)	(2,029.64)	(2,424.85)
Loan to Subsidiary (Net)	(456.27)	265.50
Proceeds from disposal of Property, Plant and Equipment	56.62	71.01
Investment in Subsidiary	-	(113.30)
Interest Received	103.80	81.83
Net Gain/(Loss) on fair valuation of derivative contract	2.15	12.97
Net Cash used in Investing Activities (B)	(2,323.34)	(2,106.84)
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non Current borrowings	(3.31)	42.04
Proceeds from Current borrowings	(609.71)	(793.57)
Payment against Lease Liabilities	(307.05)	(302.20)
Interest Paid	(201.66)	(255.89)
Dividend Paid	(590.48)	(494.71)
Net Cash used in Financing Activities (C)	(1,712.21)	(1,804.33)
Net increase in Cash and Cash Equivalents (A+B+C)	(427.13)	(161.27)
Cash and Cash Equivalents as at the beginning of the year (Note No -10 & 11)	2,645.70	2,806.97
Cash and Cash Equivalents as at the end of the year (Note No -10 & 11)	2,218.57	2,645.70

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN : 00334405)

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Membership No.511190

(**PRADEEP JAIN**)
Chief Financial Officer
(PAN : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

STANDALONE STATEMENT OF CHANGES IN EQUITY

For the year ended March 31st, 2025

A. EQUITY SHARE CAPITAL

Particulars	(Amount INR Lakhs.)
Balance as at 1 st April 2023	314.08
Changes in equity share capital during the year 2023-24	314.07
Balance as at 31 st March, 2024	628.15
Issue of Bonus Shares during the year 2024-25	-
Balance as at 31 st March, 2025	628.15

B. OTHER EQUITY

Particulars	(Amount INR Lakhs.)			Total Equity
	Securities Premium	General Reserve	Reserves and Surplus Retained Earnings	
As at 1 st April 2023	822.35	557.89	14,878.06	16,258.30
Profit for the year 2023-24			3,625.28	3,625.28
Other comprehensive income for the year 2023-24 (net of tax)				-
Remeasurement of Net defined benefit liability/(asset) (net of tax)			(55.98)	(55.98)
Total comprehensive income for the year	-	-	3,569.30	3,569.30
Less: Appropriations				
Payment/Declaration of dividend	-	-	494.73	494.73
Issue of Bonus Shares	314.07			314.07
As at 31 st March, 2024	508.28	557.89	17,952.63	19,018.80
Profit for the year 2024-25			3,078.52	3,078.52
Other comprehensive income for the year 2024-25 (net of tax)				-
Remeasurement of Net defined benefit liability/(asset) (net of tax)			(83.49)	(83.49)
Total comprehensive income for the year	-	-	2,995.03	2,995.03
Less: Appropriations				
Dividend Paid	-	-	590.46	590.46
Issue of Bonus Shares	-	-	-	-
As at 31 st March, 2025	508.28	557.89	20,357.20	21,423.37

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(**HARISH CHANDRA GUPTA**)
Chairman & Managing Director
(DIN : 00334405)

(**ANURAG GUPTA**)
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Membership No.511190

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(PAN : AAEPJ6827A)

(**ASHWANI K VERMA**)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

3 PROPERTY, PLANT AND EQUIPMENT (PPE)

Particulars	DEEMED COST/GROSS BLOCK		ACCUMULATED DEPRECIATION/AMORTIZATION			NET BLOCK	
	Balance as at 31 st March, 2024	Additions/Reclassification	Disposals/Reclassification	Balance as at 31 st March, 2024	Eliminated/ Addition on disposals/ Reclassification of assets	Balance as at 31 st Mar, 2025	Balance as at 31 st Mar, 2025
Factory Buildings	5,018.57	88.66	-	1,898.01	293.54	2,191.55	2,915.68
Other Buildings	91.22	-	-	46.75	9.66	56.41	34.81
Plant and Machinery	8,055.59	931.91	(85.17)	3,792.72	812.96	4,534.69	4,367.64
Furniture and Fixtures	342.86	45.97	(3.12)	226.53	35.13	258.73	126.98
Vehicles	911.81	207.90	(135.63)	428.45	199.54	509.91	474.17
Office Equipment	226.23	10.86	(11.42)	176.31	22.30	188.44	37.23
Computers	402.21	50.54	(7.53)	312.91	62.06	367.80	77.42
Total	15,048.49	1,335.84	(242.87)	6,881.68	1,435.19	8,107.53	8,033.93

4 CAPITAL WORK-IN-PROGRESS

Particulars	DEEMED COST/GROSS BLOCK	
	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025
Capital work-in-progress	207.83	-
Total	207.83	208.20

CWIP aging schedule as on 31.03.2025

Capital work in progress	Year Wise CWIP Details		
	Less Than 1 year	1 to 2 years	2 to 3 Years
Building Under Construction-Sec-145, Noida	156.94	-	-
NPD office at NSEZ	28.54	-	-
Building GNU-1	16.96	-	-
Electrical Connection & Meter [Sec 145 Noida]	4.64	-	-
Plant & Machinery (Australia)	0.05	-	-
Pump design registration	-	0.37	-
Trade mark registration	0.71	-	-
Total	207.83	0.37	-

CWIP ageing schedule as on 31.03.2024

Capital work in progress	Year Wise CWIP Details		
	Less Than 1 year	1 to 2 years	2 to 3 Years
Pump design registration	0.37	-	-
Total	0.37	-	-

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

5 (A) RIGHT-TO-USE ASSETS

Particulars	DEEMED COST/GROSS BLOCK		ACCUMULATED DEPRECIATION/AMORTIZATION		NET BLOCK	
	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025
Right-to-Use Assets	3,287.09	4.43	353.81	70.84	2,933.28	2,866.87
Total	3,287.09	4.43	353.81	70.84	2,933.28	2,866.87

5 (B) LEASE LIABILITIES

The Breakup of current and non current lease liabilities as at 30.03.2025 and 31.03.2024 is as follows:-

Particulars	As at Mar 31	
	2025	2024
Current lease liabilities	236.85	205.87
Non-current lease liabilities	1,033.53	1,249.84
Total	1,270.38	1,455.71

The movement in lease liabilities during the years ended 31.03.2025 and 31.03.2024 is as follows:

Particulars	As at Mar 31	
	2025	2024
Balance at the beginning	1,455.71	1,482.65
Additions	13.15	149.98
Additions through business combination	-	-
Finance cost accrued during the period	121.72	125.28
Deletions	-	-
Payment of lease liabilities	(320.20)	(302.20)
Adjustment through Retained Earnings	-	-
Balance at the end	1,270.38	1,455.71

6 INTANGIBLE ASSETS

Particulars	DEEMED COST/GROSS BLOCK		ACCUMULATED DEPRECIATION/AMORTIZATION		NET BLOCK	
	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025	Balance as at 31 st March, 2024	Balance as at 31 st Mar, 2025
Software	435.20	9.64	216.82	72.09	218.38	155.78
Technical Design and Drawings	34.21	-	15.94	2.33	18.27	15.94
Trademark and Patents	12.55	1.53	11.39	0.55	1.16	2.14
Total	481.96	11.17	244.15	74.97	237.81	173.86

i) Trade Mark, Technical Design and Drawings, SAP software and Patents has been amortized over the period of 10 years.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

7 INVESTMENT IN SUBSIDIARIES

(Amount INR Lakhs.)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Unquoted		
Investments measured at cost (fully paid) - Subsidiaries		
5,00,000 shares (31st March, 2024: 5,00,000) of EURO 1 each in Roto Pumpen GmbH, Germany	393.28	393.28
5,25,000 shares (31st March, 2024: 5,25,000) of USD 1 each in Roto Pumps Americas INC, USA	340.49	340.49
12,00,000 shares (31st March, 2024: 12,00,000) of SGD 1 each in Roto Overseas Pte Ltd, Singapore	616.40	616.40
50,000 shares (31st March, 2024: Nil) of AED 10 each in Roto Pumps MENA FZE, Dubai	113.30	113.30
50,00,000 Share (31st March, 2024: 50,00,000) of INR 10 each in Roto Energy Systems Ltd	500.00	500.00
TOTAL	1,963.47	1,963.47

8 INVENTORIES

(Amount INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
a) Raw Materials	887.64	909.88
b) Work in Process	223.03	336.10
c) Finished Goods	2,758.56	2,730.07
d) Consumables Stores	63.83	16.43
e) Other Stores & Spares	30.36	36.37
f) Tools	78.09	67.59
g) Packing Material	13.32	26.03
TOTAL	4,054.83	4,122.46

- (i) The mode of valuation has been stated in Significant Accounting Policy
(ii) Inventories have been hypothecated as security for borrowings.

9 TRADE RECEIVABLES

(Amount INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Unsecured unless stated otherwise (Considered Good)		
Trade Receivables	6,439.22	5,540.17
Less: Expected Credit Loss Allowance	(7.57)	-
TOTAL	6,431.65	5,540.17

- i) The average credit period for collection is 88 days (Previous year 94 Days).
ii) No trade receivable are due from directors either severally or jointly with any other person.
iii) Trade receivable includes Rs. 2851.71 Lakhs (As at 3rd March, 2024: Rs. 2257.65 Lakhs), receivable from subsidiaries incorporated outside India.
iv) Information about credit risk and market risk of trade receivables refer - Note No 39

(Amount INR Lakhs)

Particulars	Age wise Outstanding as on 31.03.2025						Total
	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
A. Undisputed trade receivables - considered good							
a. Related Parties	2,206.52	577.62	67.57	-	-	-	2,851.71
b. Others	2,321.48	957.85	51.11	257.07	-	-	3,587.52
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Less: Allowances for credit loss	-	-	-	-	-	-	(7.57)
D. Disputed trade receivables - considered good	-	-	-	-	-	-	-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Total	4,527.99	1,535.48	118.68	257.07	-	-	6,431.65

(Amount INR Lakhs)

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Particulars	Age wise Outstanding as on 31.03.2024						Total
	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
A. Undisputed trade receivables - considered good							
a. Related Parties	1,770.51	487.14	-	-	-	-	2,257.65
b. Others	1,721.32	1,458.97	102.23	-	-	-	3,282.52
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired							-
Less: Allowances for credit loss	-	-	-	-	-	-	-
D. Disputed trade receivables - considered good							-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Total	3,491.83	1,946.11	102.23	-	-	-	5,540.17

10 CASH AND CASH EQUIVALENTS

(Amount INR Lakhs)

Particulars	As at 31 st March, 2025	As at 31 st March, 2024
i) Cash and cash equivalents		
a) Balance with banks	299.25	438.22
b) Cash in Hand	37.38	27.88
c) Remittance in Transit	221.92	108.06
d) Term Deposit	1,064.25	1,407.32
TOTAL	1,622.80	1,981.48

11 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
a) Earmarked Balances with Bank -Unclaimed dividend a/c	9.52	11.67
b) Term Deposit- Margin Money against guarantees	586.25	652.55
TOTAL	595.77	664.22

12 LOANS

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Unsecured and considered good		
a) Loan to Subsidiaries	724.47	268.20
b) Staff Loans	20.56	13.87
TOTAL	745.03	282.07

Disclosures of loans or advances in nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person that are repayable on demand are as follows:-

Type of borrowers	As at March 31, 2025		As at March 31, 2024	
	Amount of loan or advances in nature of loan outstanding	% of total loan & advances in the nature of loan	Amount of loan or advances in nature of loan outstanding	% of total loan & advances in the nature of loan
Loans to related parties-Wholly owned subsidiaries	724.47	97.2%	268.20	95.1%

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

13(A) OTHER FINANCIAL ASSETS- NON CURRENT

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Long Term-Term Deposit -Margin Money against guarantees	50.00	50.00
TOTAL	50.00	50.00

13(B) OTHER FINANCIAL ASSETS- CURRENT

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
a) Interest accrued on Bank deposits	30.45	21.13
b) Interest accrued on Security Deposits	-	0.87
c) Derivative carried at fair value	7.37	5.22
d) Interest Accrued on Loan to Subsidiaries	81.34	59.27
e) Accrued Export Benefit Entitlement	17.40	89.91
f) Security Deposits	90.74	90.01
TOTAL	227.30	266.40

14(A) OTHER NON-CURRENT ASSETS

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
(Unsecured and considered good)		
a) Capital Advances	637.54	332.62
TOTAL	637.54	332.62

14(B) OTHER CURRENT ASSETS

(Amount INR Lakhs)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
(Unsecured and considered good)		
a) Capital Advances	-	-
a) Deposit with GST & Other Authorities	1,005.43	1,013.03
b) Advance Income Tax & Tax Deducted at Source	1,129.17	816.63
c) Prepaid Expenses	129.92	155.29
d) Other Receivables	158.22	171.39
TOTAL	2,422.74	2,156.34

15 EQUITY SHARE CAPITAL

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
AUTHORISED SHARE CAPITAL		
As at 31 st Mar, 2025: 10,00,00,000 Equity Shares of Rs.1 each	1,000.00	1,000.00
As at 31 st Mar, 2024: 5,00,00,000 Equity Shares of Rs.2 each		
ISSUED & SUBSCRIBED SHARE CAPITAL		
As at 31 st Mar, 2025: 6,28,15,220 Equity Shares of Rs.1 each	628.15	630.01
As at 31 st Mar, 2024: 3,15,00,610 Equity Shares of Rs.2 each		
PAID UP SHARE CAPITAL		
As at 31 st Mar, 2025: 6,28,15,220 Equity Shares of Rs.1 each	628.15	628.15
As at 31 st Mar, 2024: 3,14,07,610 Equity Shares of Rs.2 each		
TOTAL	628.15	628.15

15.1 Application Money on 9,300 Equity Shares @ Rs. 10/- per Share alongwith premium @ Rs. 45/- per share aggregating to Rs. 5,11,500/- allotted on 11.11.1994 has not yet been dispatched and realised as the same was paid by an applicant through a forged stock invest which has been dishonoured by the bankers. During the Financial year 2014-2015 the Face Value of Shares is divided into Rs 2/- per Share from Rs 10/- per Share each. Further the share is sub-divided into Rs.1/- per Share from Rs.2/- per Share each in F.Y.-2024-25.

During the year under review, the Company has rectified its issued share capital by cancelling the above mentioned equity shares to reflect the correct issued share capital in sync with the paid-up share capital of our Company.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

15.2 DETAILS OF SHAREHOLDER HOLDING MORE THAN 5% SHARES

(Amount INR Lakhs.)

NAME OF SHAREHOLDER	As at 31 st March, 2025		As at 31 st March, 2024	
	NUMBER OF SHARES HELD IN THE COMPANY	% Held	NUMBER OF SHARES HELD IN THE COMPANY	% Held
ANURAG GUPTA	24,20,670	7.71%	24,20,670	7.71%
ANURAG GUPTA HUF	24,77,320	9.48%	24,77,320	9.48%
ARVIND VEER GUPTA	25,45,670	8.11%	25,45,670	8.11%
ASHA GUPTA	50,00,530	15.92%	50,00,530	15.92%
HARISH CHANDRA GUPTA	40,73,190	12.97%	40,73,190	12.97%
HARISH CHANDRA GUPTA HUF	12,43,500	3.96%	12,43,500	3.96%
NEERA GUPTA	16,99,070	5.41%	16,99,070	5.41%

Details of shares held by the promoters in the Company.

Equity shares:	March 31, 2025			March 31, 2024		
	Nos.	%	% Of Change during the year	Nos.	%	% Of Change during the year
ASHA GUPTA	50,00,530	15.92%	0.00%	50,00,530	15.92%	0.00%
H C GUPTA	40,73,190	12.97%	0.00%	40,73,190	12.97%	0.00%
ANURAG GUPTA HUF	24,77,320	7.89%	0.00%	24,77,320	7.89%	0.00%
ARVIND GUPTA	25,45,670	8.11%	0.00%	25,45,670	8.11%	0.00%
ANURAG GUPTA	24,20,670	7.71%	0.00%	24,20,670	7.71%	0.00%
H C GUPTA HUF	12,43,500	3.96%	0.00%	12,43,500	3.96%	0.00%
NEERA GUPTA	16,99,070	5.41%	0.00%	16,99,070	5.41%	0.00%
RAJEETA GUPTA	4,70,310	1.50%	0.00%	4,70,310	1.50%	0.00%
ROLLY GUPTA	4,67,660	1.49%	0.00%	4,67,660	1.49%	0.00%
MANSI KANORIA	2,62,400	0.84%	0.00%	2,62,400	0.84%	0.00%
Madhu Agarwal	2,07,200	0.66%	0.00%	2,07,200	0.66%	0.00%
SHALINI GUPTA	1,16,670	0.37%	0.00%	1,16,670	0.37%	0.00%
MANOJ AGARWAL	38,650	0.12%	0.00%	38,650	0.12%	0.00%
GOPIKA GUPTA	34,590	0.11%	0.00%	34,590	0.11%	0.00%
ARVIND VEER GUPTA (HUF)	29,520	0.09%	0.00%	29,520	0.09%	0.00%
RAJINDER KUMAR GUPTA	21,620	0.07%	0.00%	21,620	0.07%	0.00%
URMILA AGARWAL	17,000	0.05%	0.00%	17,000	0.05%	0.00%
GAESU SALUJA	400	0.00%	0.00%	400	0.00%	0.00%

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest,

16 OTHER EQUITY

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025		As at 31 st March, 2024	
SECURITIES PREMIUM				
Opening Balance	508.28		822.35	
Less: Issue of Bonus Shares	-	508.28	(314.07)	508.28
GENERAL RESERVE:				
Opening Balance	557.89		557.89	
Add: Transferred during the year	-	557.89	-	557.89
RETAINED EARNINGS				
Opening Balance	17,952.63		14,878.06	
Add: Profit for the year	3,078.52		3,625.28	
Add :- Other Comprehensive Income				
Remeasurement of Defined Benefit Plan (Net of Taxes)	(83.49)		(55.98)	
	20,947.66		18,447.36	
Bonus Shares issued				
Dividend paid	590.46		494.73	
		20,357.20		17,952.63
TOTAL		21,423.37		19,018.80

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

i) SECURITIES PREMIUM

Securities Premium represents premium received on equity shares issued, which can be utilised only in accordance with the provisions of the companies Act, 2013 ("the Act") for specified purposes.

ii) GENERAL RESERVE

The general reserve is used from time to time to transfer profits from retained earnings for appropriations purposes. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

iii) OTHER COMPREHENSIVE INCOME

These are actuarial gains/ losses on employee benefit obligations.

17 NON CURRENT LIABILITIES - BORROWINGS

(Amount INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Secured		
Term Loan from Banks	83.37	118.65
Term Loan from Others	20.17	18.34
Un-Secured		
Term Loan from Banks	3.90	
TOTAL	107.44	151.60

17.1 Terms of Repayment:

- Term Loans from others consists of vehicle loans repayable in 36 monthly equal installments.
- Unsecured Loan facility is availed in United Kingdom which consists of providing economic benefit to our business including , but not limited to working capital or investing in our business, first repayable will be made on the date 13 months from the draw down loan dated 16.07.2020 after that in 59 months equal installments.

17.2 Security: Term Loans from others consists of vehicle loans which are secured by hypothecation of Motor Vehicles purchased under the loan.

18 NON-CURRENT LIABILITIES PROVISIONS

(Amount INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	98.08	74.50
TOTAL	98.08	74.50

19 DEFERRED TAX ASSETS/LIABILITIES

(Amount INR Lakhs)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Deferred Tax Liability		
Carrying Value of Property, Plant & Equipment and Others	(1.64)	7.98
Fair Valuation of Derivatives	1.86	1.31
TOTAL DTL	0.22	9.29
Deferred Tax Assets		
Provision of Gratuity & Leave Encashment	50.51	51.79
Provision for Warranty	6.56	4.22
Right to use assets	20.44	25.54
TOTAL DTA	81.31	81.55
NET DEFERRED LIABILITIES/(ASSETS)	(81.09)	(72.26)

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

i) Income Tax Recognised in Statement of Profit and Loss

Particulars	For the year ended 31 st March 2025	For the year ended 31 st March 2024
Current Tax Expenses(A)		
Current Year	1,076.94	1,210.56
Short/(Excess) provision of earlier years	(151.96)	(16.31)
Deferred Tax expenses (B)		
Origination and reversal of temporary differences	(25.62)	14.74
Tax expense recognized in the income statement (A+B)	899.36	1,208.99

ii) Income tax recognised in other comprehensive income

Particulars	For the year ended 31 st March 2025			For the year ended 31 st March 2024		
	Before tax	Tax (expenses) benefit	Net of Tax	Before tax	Tax (expenses) benefit	Net of Tax
Items that will not be reclassified to profit & loss						
Remeasurement of the defined benefit plans	(66.70)	(16.79)	(83.49)	(44.72)	(11.26)	(55.98)
Equity instruments through other comprehensive income	-	-	-	-	-	-
TOTAL	(66.70)	(16.79)	(83.49)	(44.72)	(11.26)	(55.98)

iii) Reconciliation of Effective Tax Rates

Particulars	For the year ended 31 st March 2025		For the year ended 31 st March 2024	
	%	Amount (Rs.)	%	Amount (Rs.)
Profit before Tax		3,977.88		4,834.27
Other Comprehensive Income		(66.70)		(44.72)
Tax using the company's domestic tax rate	25.17%	984.44	25.17%	1,205.53
Tax effect of				
Non-deductible tax expenses	1.86%	72.69	0.62%	29.85
(Profit) Loss on sale/discard/impairment of fixed assets	-0.63%	(5.82)	-0.21%	(10.08)
Short/(Excess) provision of earlier years	-3.82%	(151.96)	-0.34%	(16.31)
Interest on Income Tax	0.00%	-	0.00%	-
Others	0.00%	-	0.00%	-
Effective Income Tax rate	22.61%	899.36	25.01%	1,208.99

iv) Movement of Deferred Tax (Assets) & Liabilities

Particulars	Balance as on 1 st April 2024	Recognised in P&L during 2024-25	Recognised in OCI during 2024-25	Retained Earnings	Balance as on 31 st March 2025
Property, plant & equipment (Includes Intangible Assets)	7.98	(9.63)	-	-	(1.64)
Employee benefit-Provision	(51.79)	(15.51)	16.79	-	(50.51)
Provision for Warranty	(4.22)	(2.33)	-	-	(6.56)
Right to use	(25.54)	5.10	-	-	(20.44)
Allowance for Trade Receivable	-	(3.79)	-	-	(3.79)
Fair valuation of derivatives	1.31	0.54	-	-	1.86
Total (Assets)/Liabilities (Net)	(72.26)	(25.62)	16.79	-	(81.09)

Unrecognised Deferred Tax (Assets)/Liabilities

There are no temporary differences on which Deferred Tax (Assets)/Liabilities have not been recognised for the year ended 31st March 2025.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

20 CURRENT LIABILITIES - BORROWINGS

(Amount INR Lakhs.)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
SECURED		
From Banks	2,162.74	2,772.45
Current Maturities of long term borrowings	152.90	112.88
UNSECURED		
Current Maturities of long term borrowings	11.48	10.64
TOTAL	2,327.12	2,895.97

20.1 Securities

DBS Bank & BANK OF BARODA

- Hypothecation on the stocks and book debts of the company on Pari Passu basis with Bank of India and DBS bank
- Equitable Mortgage of Immovable Factory Building, located at Roto House , 13 NSEZ, Noida on Pari Passu basis with Bank of India.
- Equitable Mortgage of Immovable Factory land and building located at B-14, Phase-II, Extension, Noida on Pari Passu basis with Bank of India.
- Equitable Mortgage of Immovable Factory land and building located at B-15, Phase-II, Extension, Noida on Pari Passu basis with Bank of India.

Secured Current Maturities of long term borrowings consists of vehicle loans which are secured by hypothecation of Motor Vehicles purchased under the loan.

As per terms of banks, the company has submitted monthly stock statements and Quarterly Information Statement(QIS) which tallies with books of accounts.

21. TRADE PAYABLES

(Amount INR Lakhs.)

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Trade Payables to Micro and Small Enterprises (As per the Intimation Received)	436.15	355.74
Trade Payables to Others	1,271.76	1,242.94
TOTAL	1,707.91	1,598.68

Refer to Note no 39 for information about liquidity risk and market risk of trade payables.

DUES TO MICRO AND SMALL ENTERPRISES (AS PER THE INTIMATION RECEIVED FROM SUPPLIERS)

The Company has certain dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). The disclosure pursuant to said MSMED Act are as follows :

PARTICULARS	As at	As at
	31 st March, 2025	31 st March, 2024
Principal amount due to suppliers and remaining unpaid as at year end	436.15	355.74
Interest due to suppliers and remaining unpaid as at year end	-	-
Principal amounts paid to suppliers, beyond the appointed day during the year	-	-
Interest paid , other than under Section 16 of MSMED Act, to suppliers, beyond the appointed day during the year	-	-
Interest paid , under Section 16 of MSMED Act, to suppliers, beyond the appointed day during the year	-	-
Interest due and payable towards suppliers, for payments already made	-	-
Further interest remaining due and payable for earlier years	-	-

Particulars	Age wise Outstanding as on 31.03.2025					
	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i. Due to MSME	352.43	83.72	-	-	-	436.15
ii. Due to Related Parties - MSME	-	-	-	-	-	-
ii. Due to Related Parties	-	-	-	-	-	-
iii. Due to Others	703.39	525.99	4.41	37.97	-	1,271.76
iv. Disputed dues to MSME	-	-	-	-	-	-
v. Disputed dues to Others	-	-	-	-	-	-
Total	1,055.83	609.71	4.41	37.97	-	1,707.91

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Particulars	Age wise Outstanding as on 31.03.2024					
	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i.Due to MSME	226.92	128.82	-	-	-	355.74
ii.Due to Related Parties - MSME	-	-	-	-	-	-
ii.Due to Related Parties	21.93	-	-	-	-	21.93
iii.Due to Others	536.40	684.61	-	-	-	1,221.01
iv.Disputed dues to MSME	-	-	-	-	-	-
v.Disputed dues to Others	-	-	-	-	-	-
Total	785.25	813.43	-	-	-	1,598.68

22. OTHER FINANCIAL LIABILITIES

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Un-paid/ Unclaimed dividend	9.52	11.67
Derivative carried at fair value	-	-
TOTAL	9.52	11.67

23. OTHER CURRENT LIABILITIES

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Sales Tax & GST Payable	246.04	279.62
Other Statutory Payable	338.70	-
Other Payables	636.08	1,219.92
TOTAL	1,220.82	1,499.54

24. PROVISIONS

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	175.42	118.55
Provision for Warranty	26.06	16.79
Provision for Doubtful Capital Advance	79.72	79.73
TOTAL	281.20	215.07

25. CURRENT TAX LIABILITIES (NET)

(Amount INR Lakhs.)

PARTICULARS	As at 31 st March, 2025	As at 31 st March, 2024
Provision for Income tax	1,041.09	1,220.08
TOTAL	1,041.09	1,220.08

26. REVENUE FROM OPERATIONS

(Amount INR Lakhs.)

PARTICULARS	Year Ended 31 st March, 2025		Year Ended 31 st March, 2024	
Sale of Products				
Pumps	13,356.61		12,822.18	
Spares	10,461.04	23,817.65	9,944.77	22,766.95
Sale of Services				
Services - Repair & Maintenance	-		36.22	
Services - Commissioning & Installation	30.10	30.10	8.51	44.73
Other Operating Revenue		189.06		168.81
REVENUE FROM OPERATIONS		24,036.81		22,980.49

i) In accordance with the Accounting Standard-18 Revenue Recognition and Schedule III of the Companies Act 2013, GST is not the part of Revenue therefore the sales amount is net of GST.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

26.1 PARTICULARS OF REVENUE FROM OPERATIONS

(Amount INR Lakhs.)

PARTICULARS	Year Ended 31 st March, 2025		Year Ended 31 st March, 2024	
DOMESTIC				
Sale of Products				
-Pumps	6,308.78		6,511.20	
-Spares	3,031.92	9,340.70	3,167.60	9,678.80
Sales of Services				
- Services- Repairs & Maintenance			19.76	
- Services- Commissioning & Installation	22.00	22.00	2.99	22.75
Other Operating Revenue		189.06		168.81
		9,551.76		9,870.36
EXPORT				
Sales of Products				
-Pumps	7,047.83		6,310.98	
-Spares	7,429.13	14,476.95	6,777.17	13,088.15
Sales of Services				
- Services- Repairs & Maintenance			16.46	
- Services- Commissioning & Installation	8.10	8.10	5.52	21.98
		14,485.05		13,110.13
TOTAL		24,036.81		22,980.49

27. OTHER INCOME

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025		Year Ended 31 st March, 2024	
Interest Income				
- On Bank Deposits	48.09		47.25	
- Others	55.71	103.80	34.58	81.83
Misc. Credit Balances Written Off		44.35		51.48
Foreign Exchange Diff. - Foreign Operations & Others		146.75		157.53
Profit on Sale/Impairment of Fixed Assets		23.10		41.26
Gain on Valuation of Derivative		2.15		12.97
Baddebts Written off Recovered		5.07		21.57
Export Benefit Entitlements		13.64		85.51
Government Grant Received		-		3.23
Miscellaneous Receipts		0.31		9.33
TOTAL		339.17		464.71

28. COST OF MATERIALS CONSUMED

(Amount in INR Lakhs)

PARTICULARS	Period Ended 31 st March, 2025		Year Ended 31 st March, 2024	
i) RAW MATERIALS CONSUMED				
Opening Stock	578.10		389.22	
Add: Purchases& Expenses thereon	3,320.05		3,650.92	
Inter Unit Transfer				
Less: Closing Stock	657.48	3,240.67	578.10	3,462.04
Less: Inter Unit Transfer/Loss of Material		-		-
ii) BOUGHT OUT COMPONENTS CONSUMED				
Opening Stock	331.78		606.40	
Add: Purchases& Expenses thereon	5,124.83		4,907.70	
Less: Closing Stock	230.17	5,226.44	331.78	5,182.32
iii) CONSUMABLE STORES AND SPARES				
OPENING STOCK	16.43		23.70	
ADD: PURCHASES& EXPENSES THEREON	396.10		237.77	
LESS: CLOSING STOCK	63.83	348.70	16.43	245.04
TOTAL		8,815.82		8,889.40

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

28.1 PARTICULARS OF RAW MATERIAL AND COMPONENTS CONSUMED

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
MILD STEEL	219.64	278.04
STEEL (SS & ALLOY)	1,260.97	1,411.31
IRON & METAL CASTINGS	878.84	893.31
RUBBER & CHEMICALS	481.06	423.68
PIPES	307.09	336.52
BOUGHT OUT MATERIALS & COMPONENTS	5,083.59	5,003.92
FREIGHT,CARTAGE,CLEARING & INSURANCE	238.53	306.01
OTHER CONSUMABLES STORE & SPARES	346.10	236.61
TOTAL	8,815.82	8,889.40

29. CHANGE IN INVENTORIES OF FINISHED GOODS & WORK IN PROGRESS

(Amount in INR Lakhs)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
OPENING STOCK:		
Finished Goods	2,730.07	2,420.55
Work in Progress	336.10	337.93
Scrap & Wastage	-	-
LESS: CLOSING STOCK:		
Finished Goods	2,758.56	2,730.07
Work in Progress	223.03	336.10
Scrap & Wastage	-	-
Net Change in Inventories	84.58	(307.70)

30. EMPLOYEE BENEFITS EXPENSE

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
Wages, Salary, Bonus Gratuity & Other Allowances	4,563.65	4,077.13
Contribution to Provident & Other Funds	272.43	254.33
Directors' Remuneration	469.97	420.01
Workmen & Staff Welfare	177.75	172.20
TOTAL	5,483.80	4,923.67

31. FINANCE COST

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
INTEREST :		
On Term Loans	27.51	16.99
On Others borrowings	169.44	238.90
Interest on Bill Discounting	4.72	-
Interest on Lease Liabilities	121.72	125.28
TOTAL	323.39	381.17

32. DEPRECIATION & AMORTISATION EXPENSE

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31 st March, 2025	Year Ended 31 st March, 2024
Depreciation on Property,plant & Equipment	1,435.20	1,019.11
Depreciation on Right of Use assets	70.84	68.58
Amortisation of Intangible assets	74.98	34.78
TOTAL	1,581.02	1,122.47

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

33 OTHER EXPENSES

(Amount INR Lakhs.)

PARTICULARS	31 ST MARCH, 2025	31 ST MARCH,2024
Power & Fuel	322.12	267.28
Machining & Electroplating	181.66	242.52
Tools	151.13	133.95
Repairs :		
Building	37.21	43.10
Plant & Machinery	131.77	126.25
Others	43.45	40.38
Insurance Charges	53.01	70.14
Travelling & Conveyance	490.49	452.81
Postage & Telephone	47.66	44.09
Professional & Consultancy	153.98	139.88
Vehicle Running & Maintenance	79.40	86.90
Rent	59.32	57.99
Rates & Taxes	37.42	33.78
Directors' Sitting Fees	13.15	12.10
Payment to Auditors :		
Audit Fee	8.00	8.00
Tax Audit Fee	2.00	2.00
Foreign Branch Audit Fee	11.07	9.63
Cost Audit Fee	1.40	1.27
Out of Pocket Expenses	1.50	1.36
Packing & Forwarding Expenses	1,206.85	965.21
Commission & Discount	2.05	6.55
Advertisement & Publicity	132.54	105.73
Loss on sale of fixed assets	-	1.23
Bad Debts	73.96	8.07
Allowance for doubtful trade receivables	7.57	-
CSR Expenditure	59.33	45.71
Testing & Inspection Expenses	47.94	36.09
Bank Charges & Commission	59.48	56.34
Guards & Security Expenses	62.61	60.28
EDP Expenses	210.45	178.92
Claim & Free Replacement	52.87	32.16
Printing & Stationery Expenses	21.59	22.76
Donations	0.51	11.79
Miscellaneous Expenses	346.00	297.65
TOTAL	4,109.49	3,601.92

34 EARNING PER SHARE

(Amount in INR Lakhs)

PARTICULARS	For the year ended 31 st March 2025	For the year ended 31 st March 2024
Profit attributable to equity holders of the Company for basic and diluted earnings per share	3,078.52	3,625.28
Number of Equity Shares	6,28,15,220	6,28,15,220
Face Value per Share	1	1
Weighted average number of shares at the end of the year for basic earnings per share	6,28,15,220	6,28,15,220
Basic Earning per Shares	4.90	5.77

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

35 CONTINGENT LIABILITIES & COMMITMENTS

35.1 CONTINGENT LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As at 31 st , March 2025	As at 31 st , March 2024
i) Disputed Sales Tax-Cases	-	-
ii) Bank Guarantees/Letter of Credit	1,522.89	1,422.57
iii) Corporate Guarantees	1,505.82	500.36
iv) Labour Cases	53.41	49.84
v) Income tax cases	83.21	119.94
vi) DGFT/custom Authority against EPCG licences	49.76	284.03

35.2 Commitments

a) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for INR 1515.927 Lakhs (As at 31st March 2024 : INR 102.09 Lakh)

b) Financial Guarantee

Term Deposits with Bank of India, Janpath Branch New Delhi amounting to INR 85.43 lakhs (As at 31st March 2024 : INR 315.09 lakhs), Term Deposit with Bank of Baroda, Janpath Branch, New Delhi amounting to INR 140.82 lakhs (As at 31st March 2024: INR 132.46 lakhs) and Term Deposit with DBS Bank India Limited, Sector 63, Gautam Budh Nagar, Noida amounting to INR 410.00 lakhs (As at 31st March 2021: INR 255.00 lakhs) are pledged with respective Banks as Margin on Bank Guarantees, Letter of Credit and Foreign bills purchased by them.

36 THE PARTICULARS OF LOANS GIVEN AND INVESTMENT TO SUBSIDIARIES DURING FY 2024-25 WHICH ARE DISCLOSED BELOW AS REQUIRED BY SECTION 186(4) OF THE COMPANIES ACT 2013:

Name of the Party	Nature of Transaction	Amount (INR Lakhs)
Roto Energy Systems Limited	Loan	735.00

All loans are Unsecured loans.

The above Loan/Investments are given to the Subsidiaries for meeting their Business requirements.

37 CAPITAL MANAGEMENT

The Company's policy is to maintain a strong capital base so as to ensure that the Company is able to continue as going concern to sustain future development of the business. The capital structure of the Company is based on management's judgement of its strategic and day-to-day needs with a focus on total equity so as to maintain investor, creditors and market conditions. The policy is also adjusted based on underlying macro-economic factors affecting business environment, financial and market conditions. Its guiding Principles are as below:-

- Maintenance of financial strength to ensure the highest ratings;
- Ensure financial flexibility and diversify sources at financing;
- 'Manage Company exposure in forex to mitigate risks to earnings;
- 'Leverage optimally in order to maximum shareholders returns while maintaining strength and flexibility of the balance sheet.

(Amount in INR Lakhs)

PARTICULARS	As at 31 st , March 2025	As at 31 st , March 2024
Borrowings	2,434.55	3,047.57
Less :- Cash & Bank balances	1,622.80	1,981.48
Net debts	811.75	1,066.09
Total Equity	22,051.51	19,646.95
Net Debts to Equity ratio	3.68%	5.43%

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

38 FINANCIAL INSTRUMENTS

a) Fair value measurement hierarchy:

(Amount in INR Lakhs)

Particulars	As at 31 st March, 2025			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At FVTPL				
Derivative contracts	7.37	-	7.37	-
At FVTOCI				
At Amortized cost				
Trade receivables	6,431.65	-	-	-
Cash and cash equivalents	1,622.80	-	-	-
Bank balances other than above	595.77	-	-	-
Other financial assets	964.97	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts		-	-	-
At Amortized cost				
Borrowings	2,434.55	-	-	-
Trade payables	1,707.91	-	-	-
Lease Liabilities	1,270.38	-	-	-
Other Financial liabilities	9.52	-	-	-

Particulars	As at 31 st March, 2025			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At FVTPL				
Derivative contracts	5.22	-	5.22	-
At FVTOCI				
	-	-	-	-
At Amortized cost				
Trade receivables	5,540.17	-	-	-
Cash and cash equivalents	1,981.48	-	-	-
Bank balances other than above	664.22	-	-	-
Other financial assets	543.25	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts	-	-	-	-
At Amortized cost				
Borrowings	3,047.57	-	-	-
Trade payables	1,598.68	-	-	-
Lease Liabilities	1,455.71	-	-	-
Other Financial liabilities	11.67	-	-	-

FVTPL :- Fair Value through Profit & Loss A/c.

FVTOCI :- Fair Value through Other Comprehensive Income

The fair values of the financial assets and liabilities are defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Methods and assumptions used to estimate the fair values are consistent with those used for the year ended 31st March, 2024.

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. In the case of Derivative contracts, the Company has valued the same using the forward exchange rate as at the reporting date.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

b) Calculation of fair values:

i) Financial assets and liabilities measured at fair value as at Balance Sheet date:

The fair values of the derivative financial instruments has been determined using valuation techniques with market observable inputs. The models incorporate various inputs including the credit quality of counter-parties and foreign exchange forward rates.

ii) Other financial assets and liabilities:-

-Cash and cash equivalents , trade receivables, other financial assets (except derivative financial instruments), trade payables, and other financial liabilities (except derivative financial instruments) have fair values that approximate to their carrying amounts due to their short-term nature.

-Loans have fair values that approximate to their carrying amounts as it is based on the net present value of the anticipated future cash flows using rates currently available for debt on similar terms, credit risk and remaining maturities.

39 FINANCIAL RISK MANAGEMENT

Risk Management framework and policies

The Company's business activities are exposed to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for establishing and governing the Company's risk management framework. The Company has constituted a Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set and monitor appropriate risk limits and controls, periodically review the changes in market conditions and reflect the changes in the policy accordingly. The key risks and mitigating actions are also placed before the Audit Committee of the Company.

The Company has exposure to the following risks arising from financial instruments:

A) Credit Risk

B) Liquidity Risk

C) Market Risk

D) Interest Rate Risk

The table below explains the sources of risk which the entity is exposed to and how the entity manages the risk and the impact in the financial statements:-

Risk	Exposure arising from	Measurement	Management
Credit Risk	Trade receivables, cash and cash equivalents and derivative financial instruments	Credit ratings Ageing Analysis	No of overdue days
Liquidity Risk	Other liabilities	Maturity Analysis	Maintaining sufficient cash/ cash equivalents and marketable securities.
Market Risk - Foreign Exchange	Highly probable forecast transactions and financial assets and liabilities not denominated in INR	Sensitivity Analysis	Forward foreign exchange contracts

A) Credit Risk

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. Credit Risk arises from credit exposures from customers, cash and cash equivalent with banks, security deposits and loans.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer and including the default risk of the industry, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company uses an allowance matrix to measure the expected credit losses of trade receivables. The loss rates are computed using a 'roll rate' method based on the probability of receivable progressing through successive stages of delinquency to write off.

The following table provides information about the exposure to credit risk and ECLs for trade receivables:

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Ageing of Trade Receivables

(Amount in INR Lakhs)

Particulars	As at 31 st March 2025	As at 31 st March 2024
Not due	4,527.99	3,491.83
Less than 6 Months	1,535.47	1,946.11
6 Months to 1 Year	118.67	102.23
1 Year to 2 Year	257.07	-
2 Year to 3 Year	-	-
TOTAL	6,439.20	5,540.17
Expected Credit Loss	(7.57)	-

Other than trade and other receivables, the Company has no other financial assets that are past due but not impaired.

The derivative contracts are entered into with scheduled banks which have good credit ratings.

B) Liquidity Risk

Liquidity Risk is the risk that a company could encounter if it faces difficulty in meeting the obligations associated with financial liabilities by delivering cash and other financial asset or the risk that the Company will face difficulty in raising financial resources required to fulfill its commitments. The Company's exposure to liquidity risk is very minimal as it has a prudent liquidity risk management process in place which ensures maintaining adequate cash and marketable securities to pay its liabilities when they are due. To ensure continuity of funding, the Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Exposure to Liquidity Risk

(Amount in INR Lakhs)

Particulars	As at 31 st March 2025			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	2,327.12	107.44	-	2,434.55
Trade Payables	1,707.91	-	-	1,707.91
Lease Liabilities	236.85	241.79	791.74	1,270.38
Other financial liabilities	9.52	-	-	9.52
Derivative financial liabilities				
Foreign exchange forward contract	-	-	-	-
TOTAL	4,281.41	349.23	791.74	5,422.37

Particulars	As at 31 st March 2024			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	2,895.97	151.60	-	3,047.57
Trade Payables	1,598.68	-	-	1,598.68
Lease Liabilities	205.87	452.87	796.97	1,455.71
Other financial liabilities	11.67	-	-	11.67
Derivative financial liabilities				
Foreign exchange forward contract	-	-	-	-
TOTAL	4,712.19	604.47	796.97	6,113.63

C) Market Risk

The Company operates internationally and a major portion of the business is transacted in several currencies. Consequently the company is exposed to foreign exchange risk through its sales and services in the US and elsewhere, and purchases from the overseas suppliers in various foreign currencies. The Company holds derivative financial instruments such as foreign exchange forward contract to mitigate the risk of changes in exchange rates on foreign currency exposure. The exchange rate between rupee and foreign currency has changed substantially in recent years and may fluctuate substantially in future. Consequently, the results of the Company's operation are adversely affected as the rupee appreciates/ depreciates against these currencies.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

The Company exposure to foreign currency risk in respect of major currencies is given below:

Particulars	(Amount in INR Lakhs)	
	As at 31 st March 2025	As at 31 st March 2024
Trade Payables		
USD	33.17	39.77
EURO	2.70	25.32
AUD	3.20	
CAD	2.45	2.62
Trade Receivables		
USD	1,438.54	1,174.36
EURO	1,334.93	
AUD	381.65	
GBP	257.90	1,235.17
Other Assets (Net)		
GBP	2,215.08	1,822.50
AUD	1,537.46	1,590.93
USD	12.23	7.36
EURO	4.64	5.09
SGD	0.44	0.43
Loan given to Subsidiaries		
EURO	355.99	268.20
Other Current Assets		
USD	209.67	23.16
GBP	112.72	-
EURO	154.34	59.84
Other Current Liabilities		
USD	13.22	39.42
EURO	-	-
Net Exposure		
USD	1,614.05	1,125.69
EURO	1,847.20	1,542.98
SGD	0.44	0.43
GBP	2,585.70	1,819.88
CAD	(2.45)	-
AUD	1,915.91	1,590.93

Foreign Currency sensitivity

The sensitivity of profit or loss to changes in the exchange rate arises mainly from foreign currency denominated financial instruments. The sensitivity to variations in respect of major currencies is given below. This analysis assumes that all other variables remain constant.

Particulars	As at 31 st March 2025	As at 31 st March 2024
USD - Increase by 5%	80.70	56.28
USD - Decrease by 5%	(80.70)	(56.28)
EURO - Increase by 5%	92.36	77.15
EURO - Decrease by 5%	(92.36)	(77.15)
GBP - Increase by 5%	129.29	90.99
GBP - Decrease by 5%	(129.29)	(90.99)
CAD - Increase by 5%	(0.12)	-
CAD - Decrease by 5%	0.12	-
SGD - Increase by 5%	0.02	0.02
SGD - Decrease by 5%	(0.02)	(0.02)
AUD - Increase by 5%	95.80	79.55
AUD - Decrease by 5%	(95.80)	(79.55)

The Company, in accordance with its risk management policies and procedures, enters into foreign currency forward contracts to manage its exposure in foreign exchange rate variations. The counter party is generally a bank. These contracts are for a period between one day and one year. The above sensitivity does not include the impact of foreign currency forward contracts which largely mitigate the risk.

Forward Foreign Exchange Contracts

The Company has entered into short term Forward Exchange Contracts, being derivative instruments for hedge purposes and not intended for trading or speculation purposes, to establish the amount of currency in Indian Rupees required or available at the settlement date of certain receivables. For the fair Value (Marked to Market) of foreign currency derivative contracts outstanding refer to Note No 22.

D) Interest Rate Risk

Interest Rate risk can be the cash flow interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of floating interest bearing instruments will fluctuate because of fluctuations in market interest rates.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

40 RELATED PARTY DISCLOSURE AS PER IND AS-24

List of Related Parties

Name of Related Parties	Relation
Mr. Harish Chandra Gupta	Chairman & Managing Director
Mr. Anurag Gupta	Jt.Managing Director
Mr. Arvind Veer Gupta	Dy.Managing Director
Dr. Ramesh Chandra Vaish	Independent Director
Mr. Anand Bordia	Independent Director
Mrs.Asha Gupta	Non-Executive Director
Mr. Basant Seth	Independent Director
Mr. Akhil Joshi	Independent Director
Mrs.Kavita Bhatnagar	Independent Director
Mr. Neeraj Kumar Gupta	Independent Director
Dr. Atul Agarwal	Independent Director
Ms. Saroj Punhani	Independent Director
Mr Pardeep Jain	Chief Financial Officer
Mr.Ashwani Kumar Verma	Company Secretary
Roto Pumps America Inc	Wholly Owned Subsidiary
Roto Pumps North America Inc	Wholly Owned Subsidiary (Stepdown)
Roto Pumpen GmbH.	Wholly Owned Subsidiary
Roto Energy Systems Ltd	Wholly Owned Subsidiary
Roto Pumpen Mena FZE	Wholly Owned Subsidiary
Roto Overseas Pte. Ltd	Wholly Owned Subsidiary
Roto Pumps Africa (Pty) Ltd	Subsidiary (Stepdown)
Roto Pumps (Malaysia) SDN.BHD	Wholly Owned Subsidiary (Stepdown)

40.1 Remuneration paid to Key Managerial Personnel

Amount in INR Lakhs

Name	Designation	Nature of Transaction-Gross Salary	
		Year ended 31 st March 2025	Year ended 31 st March 2024
Mr. Harish Chandra Gupta	Chairman & Managing Director	205.81	184.80
Mr. Anurag Gupta	Jt.Managing Director	132.91	118.53
Mr. Arvind Veer Gupta	Dy.Managing Director	131.25	116.68
Mr Pardeep Jain	Chief Financial Officer	32.56	31.24
Mr.Ashwani Kumar Verma	Company Secretary	32.42	29.83

As the provision for the defined benefits obligations such as Gratuity & Leave Encashment are provided on an actuarial valuation basis for the Employees of the Company in India, the amount pertaining to Key Managerial Personnel is not ascertainable and therefore not included in the above remuneration. Payments made towards Leave Encashment as per policy of the Company are included in the remuneration as and when paid. No such payment is made during the current financial year.

40.2 Sitting Fees Paid to Non-Executive Directors

Amount in INR Lakhs

Name	Designation	Year ended 31 st March 2025	Year ended 31 st March 2024
Dr. Ramesh Chandra Vaish	Independent Director	1.45	2.75
Mr. Anand Bordia	Independent Director	1.15	1.45
Mrs.Asha Gupta	Non-Executive Director	2.00	1.50
Mr. Basant Seth	Independent Director	1.15	2.45
Mrs. Kavita Bhatnagar	Independent Director	0.90	0.75
Mr. Akhil Joshi	Independent Director	2.85	3.20
Mr. Neeraj Kumar Gupta	Independent Director	2.05	-
Dr. Atul Agarwal	Independent Director	1.45	-
Ms. Saroj Punhani	Independent Director	0.15	-

40.3 Transactions with other related parties

Amount in INR Lakhs

Particulars	Relationship	Nature of Transactions	Year ended 31 st March 2025	Year ended 31 st March 2024
1. Revenue from Operation				
Roto Pumps North America Inc, USA	Wholly Owned Subsidiary (Stepdown)	Sales	2376.97	1,553.67
Roto Pumps Africa (Pty) Ltd	Subsidiary (Stepdown)	Sales	376.62	260.79
Roto Pumps GmbH.	Wholly Owned Subsidiary	Sales	1954.23	1,690.67

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Roto Pumps (Malaysia) SDN.BHD	Wholly Owned Subsidiary (Stepdown)	Sales	886.06	762.78
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Sales	342.31	83.43
Roto Energy Systems Limited, India	Wholly Owned Subsidiary	Sales	5.75	-
2. Purchase of Materials				
Roto Pumps North America Inc	Wholly Owned Subsidiary (Stepdown)	Purchase Materials	78.17	16.14
Roto Energy Systems Limited	Wholly Owned Subsidiary	Purchase Materials	5.16	1.92
Roto Energy Systems Limited	Wholly Owned Subsidiary	Purchase of fixed assets	7.75	-
Roto Pumps GmbH.	Wholly Owned Subsidiary	Purchase Materials	60.32	65.06
3. Investment				
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Purchase of Investment		113.30
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Standby Letter of Credit	106.31	
Roto Energy Systems Limited	Wholly Owned Subsidiary	Loan	735.00	110.00
Roto Energy Systems Limited	Wholly Owned Subsidiary	Corporate Guarantee given	-	500.00
Roto Energy Systems Limited	Wholly Owned Subsidiary	Interest on Corporate Guarantee	6.25	1.52
Roto Pumps GmbH	Wholly Owned Subsidiary	Interest on Loan	22.09	22.87
Roto Energy Systems Limited	Wholly Owned Subsidiary	Interest on Loan	8.40	9.58
Roto Pumps GmbH	Wholly Owned Subsidiary	Loan Repaid	-	180.34
Roto Energy Systems Limited	Wholly Owned Subsidiary	Loan Repaid	285.00	209.35

40.4 Balances Outstanding's with related party

Amount in INR Lakhs

Nature of outstanding balances	As at 31st March 2025	As at 31st March 2024
Investment Subsidiary (Refer Note No -7)	1,963.47	1,963.47
Trade Receivables Subsidiaries		
Roto Pumps North America Inc	839.50	598.69
Roto Pumps Africa (Pty) Ltd	362.56	195.46
Roto Pumps GmbH.	1,436.84	1,235.17
Roto Pumps (Malaysia) SDN.BHD	87.99	144.16
Roto Pumps Mena FZE	124.81	84.17
Loan to Subsidiaries		
Roto Energy Systems Limited	450.00	-
Roto Pumps GmbH	274.47	268.20
Accured Interest on Loan/ Gurantees to Subsidiaries		
Roto Energy Systems Limited	-	1.37
Roto Pumps GmbH	81.34	57.89
Trade Payables Subsidiary		
Roto Pumps GmbH	-	19.95
Roto Energy Systems Limited	-	1.97
Corporate Guarantee to DBS bank on behalf of		
Roto Energy Systems Limited	1,500.00	500.00

41. EMPLOYEES BENEFIT

a) Defined Contribution Plan

Contribution to Defined Contribution Plan, recognised are charged off for the year are as under:

Amount in INR Lakhs

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
Employer's Contribution to Provident fund	139.43	122.33
Employer's Contribution to Superannuation/NIC at foreign branches	122.40	120.08

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

b) Defined Benefit Plan

The present value of the defined benefit plan and related current service cost (Other than Foreign branches) were measured using the Projected unit credit method, with actuarial valuation being carried out at each Balance Sheet date.

Investment Risk The Present Value of the defined benefit plan liability is calculated using a discount rate determined by reference to government bond yields. If the return on plan asset is below this rate, it will create a plan deficit.

Interest Risk A decrease in the bond interest rate will increase the plan liability. However, this will be partially offset by an increase in the return on the plan's debt investments.

Longevity Risk The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants during the employment.

Salary Escalation Risk The Gratuity and Leave Encashment benefits, being based on last drawn salary, will be substantially effected in case of increase in future salaries being more than assumed.

Sensitivity Analysis :

Significant actuarial assumption for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. The Sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below :

Amount in INR Lakhs

Particulars	As at 31st March 2025			
	Gratuity		Leave Encashment	
	Amount	%	Amount	%
Defined Benefit Obligation (Base)	439.98		207.68	
Liability with 1% increase in Discount Rate	414.33	-6%	194.91	-6%
Liability with 1% decrease in Discount Rate	468.88	7%	222.24	7%
Liability with 1% increase in Salary Growth	468.88	7%	222.24	7%
Liability with 1% decrease in Salary Growth	413.87	-6%	194.68	-6%
Liability with 1% increase in Withdrawal Rate	440.86	0%	208.55	0%
Liability with 1% decrease in Withdrawal Rate	438.92	0%	206.72	0%

In respect of Employees in India

Amount in INR Lakhs

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31 st March 2025	As at 31 st March 2024	As at 31 st March 2025	As at 31 st March 2024
The principle assumptions used in actuarial valuation				
-Discount rate	6.75%	7.25%	6.75%	7.25%
-Expected rate on return of assets (per annum)	6.75%	7.25%	6.75%	7.25%
-Expected rate of future salary increase	5.75%	5.75%	5.75%	5.75%
-Withdrawal Rate (per annum)	5.00%	5.00%	5.00%	5.00%
Change in Present value of Obligation				
-Present value of obligation as at the beginning of the year	434.71	374.27	159.88	125.44
-Interest Costs	31.52	28.06	11.59	9.41
-Current Service Cost	36.71	30.89	24.22	19.75
-Past Service Cost(vested benefit)	-	-	-	-
-Benefits Paid	(31.24)	(11.14)	(32.79)	(28.81)
-Actuarial (Gain) / Loss on obligations	25.26	12.62	44.78	34.09
-Unpaid Liability	-	-	-	-
-Present value of obligation as at end of the year	496.96	434.70	207.68	159.88

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31 st March 2025	As at 31 st March 2024	As at 31 st March 2025	As at 31 st March 2024
Change in fair value of Plan Assets				
Fair Value of Plan Assets at the beginning of the period	371.33	345.49	172.60	135.81
Expected Return on Plan Assets	25.06	25.04	11.65	9.85
Contributions	35.00	10.00	-	30.74
Benefit Paid	(31.24)	(10.68)	(12.88)	(4.31)
Actuarial Gain/(Loss) on Plan Assets	2.16	1.47	1.18	0.51
Fair Value of Plan Assets at the end of the period	402.31	371.32	172.54	172.60
Actual Return on Plan Assets				
Expected Return on Plan Assets	25.06	25.04	11.65	9.85
Actuarial Gains/(Losses) on Plan Assets	2.16	1.47	1.18	0.51
Actual Return on Plan Assets	27.22	26.51	12.83	10.36
Liability Recognised in balance Sheet				
-Present value of obligation as at end of the year	(496.96)	(434.70)	(207.68)	(159.88)
-Fair value of plan assets as at the end of the year	402.31	371.32	172.54	172.60
-Unfunded status	-	-	-	-
-Unrecognised Actuarial (Gain)/Loss	-	-	-	-
Net Assets/ (Liability) recognised in Balance Sheet	(94.65)	(63.38)	(35.14)	12.72
Expenses recognised in Profit and Loss Account				
-Current Service Cost	36.71	30.89	24.22	19.75
-Interest Costs	31.52	28.06	11.59	9.41
-Expected Return on Plan assets	(25.06)	(25.04)	(11.65)	(9.85)
-Past Service Cost(vested benefit) Recognised	-	-	-	-
-Net Actuarial (Gain)/ Loss recognised during the year	23.10	11.15	43.60	33.58
Total Expenses recognised in Profit and Loss a/c	66.27	45.06	67.77	52.89

42 CSR EXPENDITURE

a) Amount spent/unspent during the year

Amount in INR Lakhs

Particulars	Year ended 31st March 2025			Year ended 31st March 2024		
	Spent	Un-spent	Total	Spent	Un-spent	Total
CSR Expenditure	15.00	44.33	59.33	31.00	14.71	45.71

*The unspent amount towards ongoing projects has been deposited in unspent CSR Bank account of the Company.

43 Ratio Analysis and its elements

	March 31,2025	March 31,2024	Variation %	Reason
	Ratios	Ratios		
1 Current Ratios				
(Current Assets / Current Liabilities)	2.36	1.96	20.16%	Not Applicable
Current Assets	16,100.12	15,013.14		
Current Liabilities	6,824.51	7,646.88		
2 Debt- Equity Ratio				
[(Long term borrowing including current maturities + short term borrowing) / Share holder's equity]	0.11	0.16	-28.83%	Not Applicable
Long Term Borrowings	107.44	151.60		
Short Term Borrowings	2,327.12	2,895.97		
Share holder's equity	22,051.52	19,646.95		

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

	March 31,2025	March 31,2024	Variation %	Reason
	Ratios	Ratios		
3 Debt Service Coverage ratio [(Profit after Tax+ interest+ depreciation and exceptional items) / (Interest expense on short term and long term borrowings + scheduled principal repayment of long term borrowing during the year)]	22.96	13.01	76.53%	Not Applicable
Profit after Tax	3,078.52	3,625.28		
Depreciation (Except Depreciation in ROU)	1,510.18	1,053.88		
Interest expense on short term and long term borrowings	196.94	255.89		
Scheduled principal repayment of long term borrowing during the year	11.48	123.52		
4 Return on Equity ratio (Net Profits after taxes / Average Shareholder's Equity)	0.15	0.20	-26.24%	Not Applicable
Profit after tax	3,078.52	3,625.28		
Equity	628.15	628.15		
Other Equity	21,423.37	19,018.80		
Opening Shareholder's Equity)	19,646.95	16,572.38		
Average Shareholder's Equity	20,849.24	18,109.67		
5 Inventory Turnover ratio (Net Sales / Average inventories)	5.83	5.69	2.39%	Not Applicable
Net Sales of Goods	23,817.65	22,766.95		
Average Inventories	4,088.65	4,001.66		
6 Trade Receivable Turnover Ratio (Revenue from contract with customers / Average trade receivables)	4.02	4.40	-8.82%	Not Applicable
Net Sales of Goods and Services	24,036.81	22,980.49		
Average trade receivables	5,985.91	5,218.11		
7 Trade Payable Turnover Ratio (Net Credit Purchase / Average trade payable)	5.35	5.11	4.73%	Not Applicable
Net Credit Purchases	8,840.98	8,796.39		
Average Trade Payable	1,653.30	1,722.71		
8 Net Capital Turnover Ratio (Revenue from contract with customers / Average working capital)	2.89	3.35	-13.89%	Not Applicable
Net Sales of Goods and Services	24,036.81	22,980.49		
Opening Working Capital	7,366.26	6,001.19		
Closing Working Capital	9,275.61	7,698.88		
9 Net Profit ratio (Profit / (loss) for the period / Revenue from operations)	0.12	0.16	-19.78%	Not Applicable
Net Profit after Tax	2,995.03	3,569.30		
Net Sales of Goods and Services	24,036.81	22,980.49		
10 Return on Capital Employed (Earnings before interest and taxes / Average capital employed)	0.18	0.24	-25.14%	Not Applicable
Profit Before Tax	3,977.88	4,834.27		
Interest on Loan	196.94	255.89		
Opening Capital Employed	22,694.52	20,371.48		
Closing Capital Employed	24,486.08	22,694.52		
Average Capital Employed	23,590.30	21,532.99		
11 Return on Investment Net Income / Cost of Investment	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

44.1 EARNINGS IN FOREIGN CURRENCY

Amount in INR Lakhs

Particulars	Year ended 31st March 2025		Year ended 31st March 2024	
	Bill Value	FOB Value	Bill Value	FOB Value
Export of Goods				
Pumps	7,047.83	6,919.94	6,310.98	6,231.38
Spares	7,429.13	7,265.17	6,777.17	6,694.28
Others				
Service Charges	8.10	8.10	21.98	21.98
Interest Income	-	-	-	-
TOTAL	14,485.05	14,193.21	13,110.13	12,947.63

Note : Export of goods includes sales at Foreign Branches INR 7828.21 Lakhs (Previous Year INR 7187.15 Lakhs)

Service Charges includes charges at Foreign Branches INR 8.10 Lakhs (Previous Year INR 21.98 Lakhs)

44.2 EXPENDITURE IN FOREIGN CURRENCY

Amount in INR Lakhs

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Travelling Expenses	104.11	164.54
Employee Benefit Expenses	1,336.16	1,377.39
Expenses at Foreign Branch	2,130.83	1,817.98
Professional & Consultancy	11.20	12.55
Other Expenses	55.59	39.36
TOTAL	3,637.88	3,411.82

Note : Expenses at Foreign Branch includes Capital goods (net of sales) installed and used at Foreign Branch INR 19.29 Lakhs (Previous Year INR 15.76 Lakhs) and Consumption of Materials & Consumables of INR 1434.65 Lakhs (Previous Year INR 1265.59 Lakhs).

45 VALUE OF IMPORTS (CALCULATED ON CIF BASIS)

Amount in INR Lakhs

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Materials	481.08	386.17
Capital Goods	211.68	60.42
TOTAL	692.76	446.59

46 CONSUMPTION OF INDIGENOUS/IMPORTED MATERIALS

Amount in INR Lakhs

a) Raw Materials and Components

Particulars	Year ended 31st March 2025		Year ended 31st March 2024	
	Amount (INR)	%	Amount (INR)	%
Indigenous	7,013.74	82.84%	7,321.31	84.69%
Imported	1,453.37	17.16%	1,323.05	15.31%
TOTAL	8,467.12	100%	8,644.36	100%

b) Consumable Stores

Amount in INR Lakhs

Particulars	Year ended 31st March 2025		Year ended 31st March 2024	
	Amount (INR)	%	Amount (INR)	%
Indigenous	346.12	99.26%	244.47	99.77%
Imported	2.58	0.74%	0.57	0.23%
TOTAL	348.70	100%	245.04	100%

Note: Imported Consumables includes INR 2.58 Lakhs (Previous Year INR 0.57 Lakhs) consumption at foreign branches.

- 47** The Company's operations predominantly comprises of only one segment- Pumps & Spares, therefore operationally segment reporting does not apply.
- 48** During the financial year, the Board of Directors of the Company at its meeting held on 17th May 2025 had approved payment of an Final dividend at rate of INR 0.80 per equity share of face value INR 1/- each on 6,28,15,220 equity shares.
- 49** The Company has not entered into any transactions with the Companies struck off under section 248 of the Companies Act 2013 or Section 560 of Companies Act 1956.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2025

- 50** There is no Immovable Properties, Title deeds of those are not held in the name of the Company.
- 51** The Company neither have any Benami property, nor any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rule made thereunder.
- 52** The Company does not have any charges or satisfaction which is yet to be registered with Registrar Of Companies (ROC) beyond the statutory period.
- 53** The company is not declared wilful defaulter by any bank or financial institution or other lender.
- 54** The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 55** The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year ended 31 March 2025 and 31 March 2024.
- 56** No revaluation of Property, Plant & Equipment & Intangible assets has been carried out during the year.
- 57** The subsidiaries are within the limit prescribed under clause 87 of Section 2 of the Act read with Companies (Restriction on number of layers) Rule, 2017.
- 58** Previous Year's figures have been re-grouped/re-arranged wherever necessary to render them comparable with the current year's figures and better disclosure requirements.
- 59** Figures have been rounded off to the INR Lakhs. Amounts appearing as zero "0" in financial are below the rounding off norm adopted by the Company

As per our report of even date.

For and on behalf of the Board

For **R.N Marwah & Co LLP**
Chartered Accountants
(Registration No.0001211N/N500019)

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN : 00334405)

(ANURAG GUPTA)
Jt. Managing Director
(DIN : 00334160)

SUNIL NARWAL
PARTNER
Membership No.511190

(PRADEEP JAIN)
Chief Financial Officer
(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 17.05.2025



Roto Pumps Limited

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