RPL/CORP/SE
September 07, 2026

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 2025-26 including Business Responsibility and Sustainability Report and Notice of the 51st 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 2025-26 including the Business Responsibility and Sustainability Report (“BRSR”), along with the Notice of the 51st Annual General Meeting of the Company scheduled to be held on Tuesday, September 29, 2026 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 2025-26 including the BRSR and the Notice of 51st AGM has been sent through electronic mode to the Members of the Company.

The Annual Report for FY 2025-26 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 Kumar Verma
Digitally signed by Ashwani Kumar Verma
Date: 2026.09.07 23:12:06 +05'30'

ASHWANI K. VERMA
COMPANY SECRETARY
M. No. F9296

Encl.: A/a

NOTICE OF 51st ANNUAL GENERAL MEETING

To

The Member(s)

Roto Pumps Limited

Notice is hereby given that the Fifty-first Annual General Meeting ("AGM") of the Members of **ROTO PUMPS LIMITED** (the "Company") will be held on Tuesday, the September 29, 2026 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, 2026 together with the Reports of the Board of Directors and Auditors thereon.

2. To declare a final dividend of ₹ 0.19 per equity share of face value of ₹ 1.00 each for the financial year ended March 31, 2026.

3. To appoint a Director in place of Mr. Anurag Gupta (DIN: 00334160), who retires by rotation at this AGM and being eligible, offered himself for re-appointment.

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 (Act) and the Rules made thereunder, 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, 2027 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 ₹ 1,70,000/- 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, 2027 be and is hereby ratified.

"Resolved further that the Board of Directors of the Company be and are hereby severally 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: 08.08.2026
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, Circular No. 09/2024 dated September 19, 2024 and Circular No. 03/2025 dated September 22, 2025 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. The deemed venue for the AGM shall be the Registered Office of the Company.

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 there at 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 51st 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 can 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 51st 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 venue 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 51st 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 the Companies Act, 2013, 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 51st 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 51st 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 b ehalf. 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 51st AGM along with the Annual Report 2025-26 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 2025-26 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 Special Businesses to be transacted at the AGM, as set out under Items nos. 4 - 5 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 27, 2026 recommended a final dividend of ₹ 0.19/- per equity share of ₹ 1/- each i.e. 19% for the financial year ended March 31, 2026. 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.

    The register of Members and Share Transfer Books of the Company shall remain closed from Tuesday, September 22, 2026 to Tuesday, September 29, 2026 (both days inclusive) for the purpose of 51st AGM and for the payment of dividend for the financial year 2025-26.

    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, 2026.

    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, 2026.

20. Updation of 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 mobile number, bank account details) and Nomination details. Further pursuant to SEBI Circular bearing reference nos. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181dated 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 51st AGM is being held through VC/OAVM, the route map is not annexed to this Notice.

22. Additional information as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of re-appointment of Mr. Anurag Gupta are as under:

    Mr. Anurag Gupta (DIN: 00334160) is retiring by rotation at the ensuing Annual General Meeting and is eligible for reappointment. Mr. Anurag Gupta, aged about 52 years is a graduate in Commerce, CMA (Intermediate) and MBA from Cardiff University; U.K. He has been associated with the Company since January 1995 and has been instrumental in the restructuring of Company's operations which have brought about major improvements. He is looking after corporate affairs, business development, and sales & marketing activities in United Kingdom and Europe. He has also been a member of U.P State Council of the Confederation of Indian Industry (CII). He has also been nominated as the Chairman of CII UP West Export Promotion Panel. Mr. Anurag Gupta is the son of Mrs. Asha Gupta, Non-Executive Director of the Company. Mr. Anurag Gupta is a director in Roto Overseas Pte Ltd., Roto Energy Systems Ltd. and the Managing Director in Roto Pumps GmbH wholly owned subsidiaries of the Company. As on date of this report, he held 1,45,60,020 equity shares in the Company.

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

The remote e-voting period begins on Saturday, September 26, 2026 at 09:00 A.M. and ends on Monday, September 28, 2026 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. Tuesday, September 22, 2026 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.	1. 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.
	2. 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.
	3. 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
	4. 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.
	5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play

Individual Shareholders holding securities in demat mode with CDSL	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 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 IDs 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 user 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 General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting 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, you 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 Saturday, September 26, 2026 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, 2026, 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. Tuesday, September 22, 2026, 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. 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, therefore, be necessary to appoint Branch auditors for carrying out the audit of the accounts of such Warehouse and Marketing Branch Offices and other branches, as and when required.

Since the appointment of Branch Auditors requires the approval of the Members, the Members of the Company are hereby requested to authorize the Board of Directors of the Company to appoint Branch Auditors, in consultation with the Statutory Auditors of the Company, and to fix their remuneration for the financial year ending March 31, 2027.

None of the Directors or Key Managerial Personnel (KMP) of the Company, or their respective relatives, is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice.

The Board recommends the resolution set out at Item No. 4 of the Notice for approval of the Members as an Ordinary Resolution.

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 the audit of its cost accounts and records for the financial year ending March 31, 2027.

The Board of Directors of the Company, on the recommendation of the Audit Committee, has re-appointed M/s Chandra Wadhwa & Co., Cost Accountants, as the Cost Auditor of the Company to conduct the audit of the cost records of the Company for the financial year ending March 31, 2027 and has also approved the remuneration payable 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, is required to be ratified by the Members of the Company. Accordingly, the ratification of the remuneration payable to M/s Chandra Wadhwa & Co., Cost Accountants, for the financial year ending March 31, 2027 is being sought from the Members by way of an Ordinary Resolution set out at Item No. 5 of the Notice.

None of the Directors or Key Managerial Personnel (KMP) of the Company, or their respective relatives, is concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

The Board recommends the resolution set out at Item No. 5 of the Notice for approval of the Members as an Ordinary 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: 08.08.2026
Place: Delhi

By Order of the Board of Directors
For Roto Pumps Limited

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

Roto pumps®
...moving fluids positively

ENGINEERED
TO PERFORM.
BUILT
TO LAST.

BUILT ON
EXCELLENCE.
DRIVEN BY
INNOVATION.

People. Solutions.
A Stronger Tomorrow.

2026

ANNUAL REPORT

CREATING ENDURING VALUE
FOR A STRONGER TOMORROW.

Human Heart:
The Pump of Life

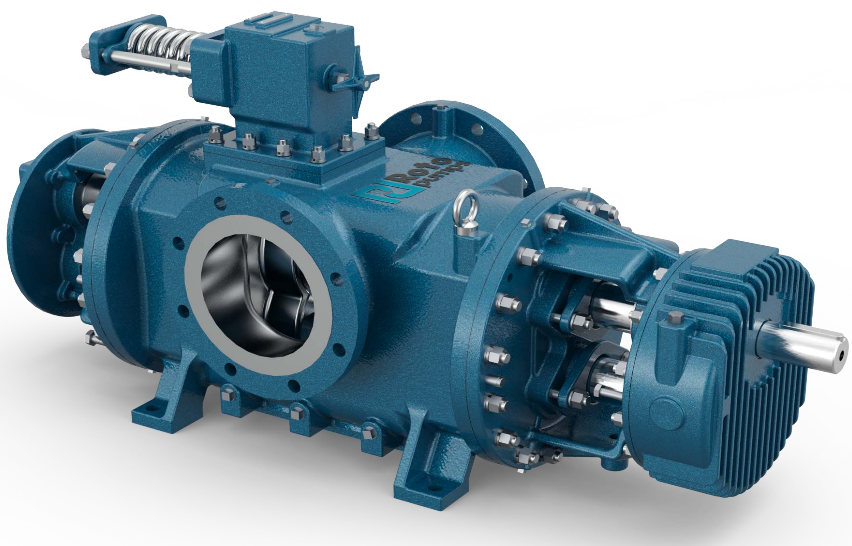
Roto Pumps:
The Lifeline of Industry!

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.

Table of Content



58+ Years
of Innovation and Excellence!

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

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

Feedback

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

Our Guiding Principles

Our Vision

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

Our Mission

Our Mission is to achieve 100 million USD revenue by 2030

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 has a rich legacy of over 58 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

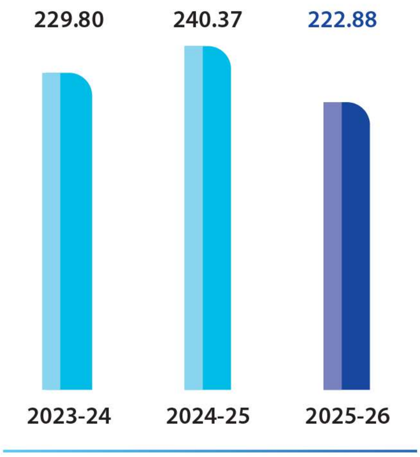
350,000+
Roto Pumps installed

Key Performance Indicators

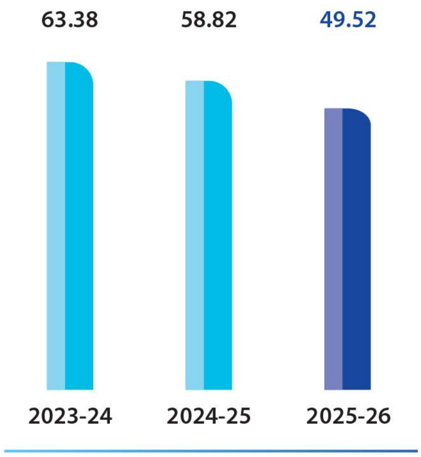
Business diversified across products and markets

Key financial metrics

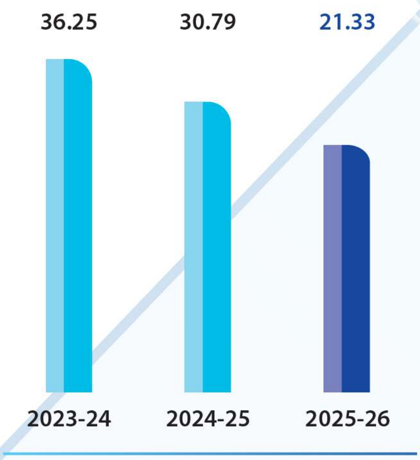
Revenue from Operations
(₹ crore)



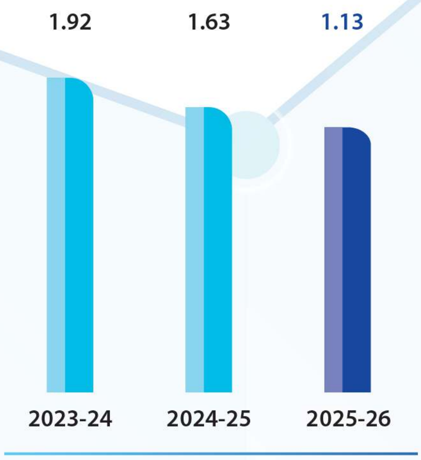
EBIDTA
(₹ crore)



Profit after Tax
(₹ crore)



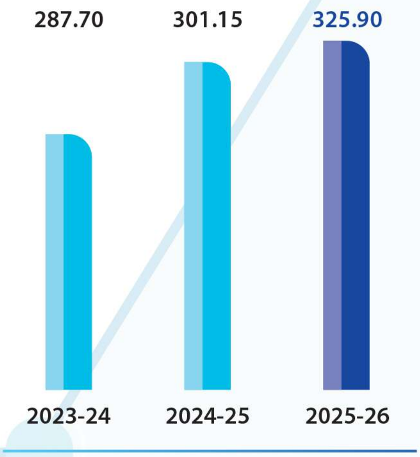
Earnings per Share
(₹)



Earnings per share for the previous years have been adjusted for Bonus equity shares issued.

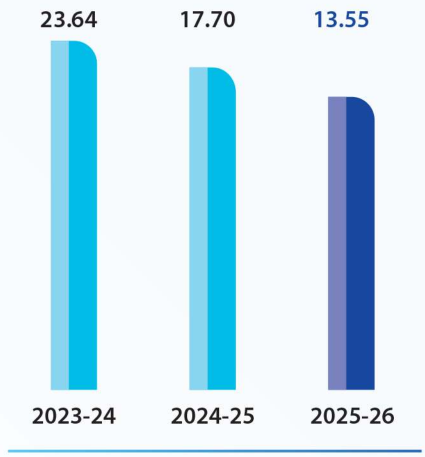
Total Balance Sheet

(₹ crore)



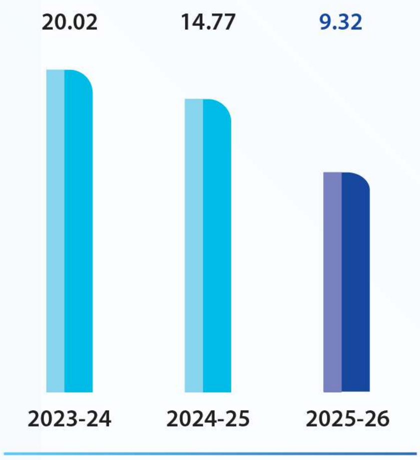
Return on Capital Employed

(%)



Return on Networth

(%)



CMD's message to Shareholders

A Trusted Institution with Legacy of Excellence

Our enduring vision continues to guide us and keeps us firmly on track as we continue to pursue sustainable growth and shared value creation.

Dear Esteemed Shareholders,

It gives me immense pleasure to present to you the performance and progress of your Company for the financial year 2025-26.

The year under review was marked by a rapidly evolving and challenging business environment. Geopolitical uncertainties, changing trade policies resulting in subdued demand combined with fluctuations in raw material and freight costs, tested businesses across the globe. In this environment, your company demonstrated resilience, remained focused on its long-term strategy and continued to strengthen the foundations for sustainable growth.

Performance Overview – FY 2025-26

During FY 2025-26, your Company delivered a resilient performance despite several external and operational challenges. On a consolidated basis, revenue from operations stood at 284.65 crore, compared with 293.87 crore in the previous year. Consolidated Profit After Tax stood at 24.76 crore, compared with 33.64 crore in FY 2024-25.

The performance during the year was influenced by a number of factors, including changes in US trade and tariff policies, which impacted business prospects and growth on account of the significantly higher tariffs applicable to our products and the resulting increase in costs. The year also involved several restructuring initiatives, including changes

in leadership at Roto Pumps GmbH, Germany; Roto Pumps (Africa) Pty Ltd, South Africa; Roto Pumps Limited, UK; and Roto Pumps Limited, Australia to drive growth. In the domestic market, the project business did not contribute at the targeted levels, primarily due to intense competition and delays in project finalisation.
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Strengthening Our Global Presence and marketing infrastructure

International markets continue to remain an important pillar of Roto Pumps' growth strategy. The Company is focused on expanding its presence in established markets while simultaneously developing opportunities in emerging economies. During the year, we continued to deepen our engagement with customers and channel partners across key markets, particularly in Europe, North America, the Middle East, Africa, Southeast Asia and Australia.

The Company has substantially strengthened the marketing team both in domestic and overseas sales establishments during the year. North American market predominantly based on distribution model, we have strengthened our distributor base for the waste water industry.

During the year, in the domestic market our strategy of getting closer to customer and focus on our spare parts requiring change in organisational structure has been implemented.

Our strategy is not merely to expand geographical coverage, but to develop stronger local capabilities, understand application-specific requirements and provide customers with reliable pumping solutions supported by engineering expertise and after-market services. The increasing global emphasis on water management, wastewater treatment, energy efficiency, biogas, mining and sustainable industrial processes creates attractive long-term opportunities for our Positive Displacement Pump solutions.particularly in Europe, North America, the Middle East, Africa, Southeast Asia and Australia.

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Investing in Manufacturing and Technology

We continue to invest in strengthening our manufacturing infrastructure and technological capabilities. During FY 2025-26, the Company progressed initiatives aimed at enhancing capacity, productivity and product capabilities. The development of facilities for larger and high-pressure Progressive Cavity Pumps, strengthening of machining capabilities and expansion of manufacturing infrastructure will enable us to address a wider range of customer requirements. The Company's new manufacturing facility at Noida has also progressed significantly, with construction completed and operationalisation initiatives underway.

Product Innovation and New Growth Platforms

Innovation remains central to our growth philosophy. Our traditional Progressive Cavity Pump portfolio continues to provide a strong foundation, while we are simultaneously developing new products and applications to address emerging market requirements. The 'P' Range, our new-generation compact product line, engineered for superior efficiency and reliability in fluid handling. On the same platform, we also introduced our Roto Cake Pumps, these pumps are widely used in the waste water industry to handle highly viscous non flowable sludge cake with high dry solid contents up to 45%. Further, we also introduced our mining station – Designed to meet all your mine dewatering needs, these stations are capable of handling high-pressure media and offers great resistance to hyper saline water and abrasive media.

The new business verticals

Downhole Pumps business achieved successful field trials at sites in India and Canada, reinforcing the performance and potential of our products. We have also submitted quotations for a significant number of projects across Canada, Venezuela, Russia and India, reflecting a growing international pipeline. In parallel, we are engaging with a leading global energy-services company, regarding potential contract-manufacturing opportunities. We have also augmented our rotor-manufacturing infrastructure through the addition of a new rotor peeling machine, enhancing our production capabilities. These initiatives strengthen our confidence in the future growth prospects of the Downhole Pumps business. Mud motor is under development.

The response to the Company's Helical Solar Submersible Pumps, primarily used in drinking water applications, was very encouraging. Centrifugal Submersible Pumps also received a positive response, particularly in export markets. The Company undertook extensive business development initiatives in Australia and South Africa, appointing key distributors and establishing stock support through overseas establishments. Marketing initiatives in the US were temporarily moderated due to high tariffs that affected price competitiveness. With the reduction in tariffs, the Company has renewed its focus on the US market.

In the domestic market, initiatives were undertaken to expand the dealer network. Government programmes such as the Jal Jeevan Mission and Kusum offer significant opportunities, and the Company is taking steps to participate in major tenders. The product portfolio was expanded to include Solar Surface Pumps and Grid-based Centrifugal Submersible Pumps up to 10 HP, with plans to extend the range to 50 HP.

Construction of the new manufacturing facility progressed well, with approximately 15 crore invested during the year. The facility is being developed to support anticipated business volumes through 2030, while bringing several processes in-house to improve cost efficiency, which remains critical for the solar pumping business.

Strengthening Systems, Processes and Governance

As Roto Pumps grows, strengthening systems and governance becomes increasingly important. During the year, we continued to enhance our internal control environment, compliance systems and business processes. The global implementation of SAP is an important part of this journey and will provide a common technology platform for improving operational visibility and controls. We also continue to focus on strengthening governance across our domestic and overseas operations through standardised processes, greater accountability and enhanced management oversight. These initiatives are intended to ensure that our organisational capabilities evolve in line with the scale and complexity of our business.

Opportunities in the Indian and Global Markets

India's ongoing infrastructure expansion, industrial growth and increasing emphasis on environmental sustainability continue to create attractive opportunities for Roto Pumps. The accelerating adoption of advanced technologies in water and wastewater management, along with rising investments in resource recovery and process efficiency, is expanding the addressable market for our pumping solutions. We see strong potential across wastewater treatment, biogas, oil & gas, Semiconductor, food processing, Solar Panel, chemicals and other process industries, where reliable and efficient fluid handling is critical to operational performance.

The global shift towards supply-chain diversification, supported by the emerging China+1 strategy, is further opening avenues for manufacturers with proven engineering capabilities, manufacturing depth and global reach. Roto Pumps is well positioned to capitalise on these evolving market dynamics through its application-focused approach, customised pumping solutions and responsive customer support. Our ability to address diverse operating requirements, backed by an established international network, strengthens our position as a dependable partner across global process industries.

The Road Ahead

As we look ahead, we remain confident about the long-term prospects of the Company and the markets in which we operate. Our strategic direction has been recalibrated under "Roto Next – Roadmap to USD 100 Million by 2030", with a clear focus on building a larger, stronger and more globally competitive organisation.

Our priorities for the coming years are:

- Launch of food and hygienic range of PC and twin-screw pumps;
- Expanding our presence in high-growth sectors such as wastewater, biogas, oil & gas, mining, navy and defence;
- After market focus;
- Developing markets for specialised products such as downhole pumps and solar pumping systems;
- Improving manufacturing productivity through automation and technology;
- Continuing investments in research and development and product innovation;
- Strengthening digital systems and processes through SAP and other technology initiatives; and
- Improving operational efficiency, working-capital management and overall business resilience.

We also remain focused on improving the performance of our overseas operations and ensuring that our international growth is supported by sound operating structures and disciplined execution. The opportunities before us are significant. However, we recognise that the global business environment will continue to remain dynamic. Our approach will therefore be one of measured expansion, prudent investment and disciplined execution. The road ahead will undoubtedly present challenges. But with our strong fundamentals, experienced team, expanding product portfolio, global presence and clear strategic direction, we are confident of navigating these challenges and unlocking the opportunities that lie ahead.

I would like to express my sincere gratitude to all our shareholders for their continued trust and confidence in Roto Pumps. I also thank our customers, employees, suppliers, channel partners, bankers and all other stakeholders for their invaluable support. Together, we will continue to build upon our rich legacy, strengthen our competitive position and create sustainable long-term value for all our stakeholders.

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Sincerely,

Harish Chandra Gupta
Chairman & Managing Director,
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^{0} 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

QUICK MAINTENANCE IN PLACE
ROTO KWIK
PLATFORM

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.

As part of our focus on ESG, we continuously enhance our operational practices to augment e ciency and resource use to manage our carbon footprint. Some of our key features include:

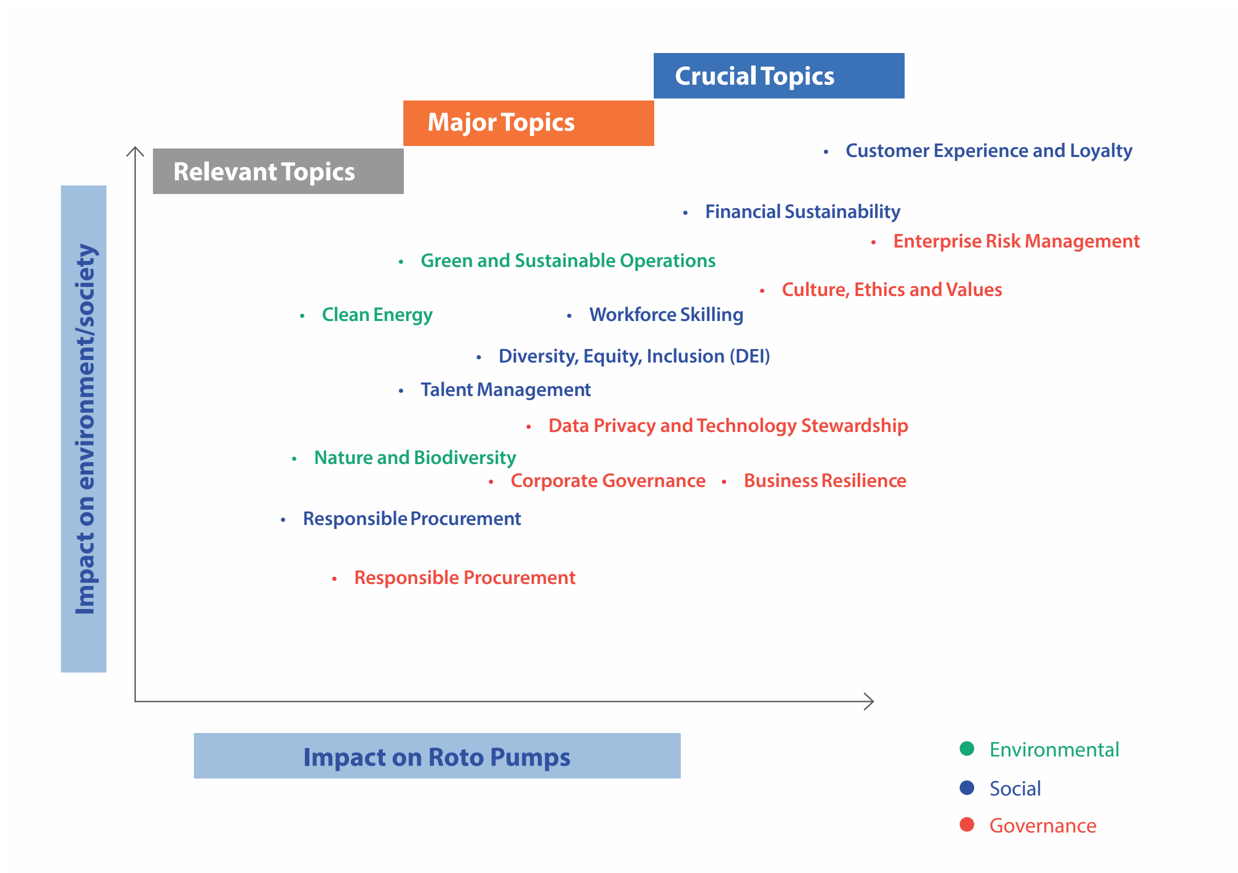
1
Zero liquid discharge plant

2
32% of our energy needs met by **solar power plant**

3
Installation of solar power of **1014 KWP** and increased focus on energy conservation

4
Continuous compliance with **OHSAS and EMS requirements**

Key ESG Topics of Roto Pumps



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.


Stator Injection Machine


Hard Chrome Plating Facility


Tungsten Carbide Coating Facility


Grit Blasting Machine


Multi-chamber Stator Autoclave


Rotor Peeling Machine


Whirling Machine


Downhole Pump Test Bed

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 over three lakh fifty 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.

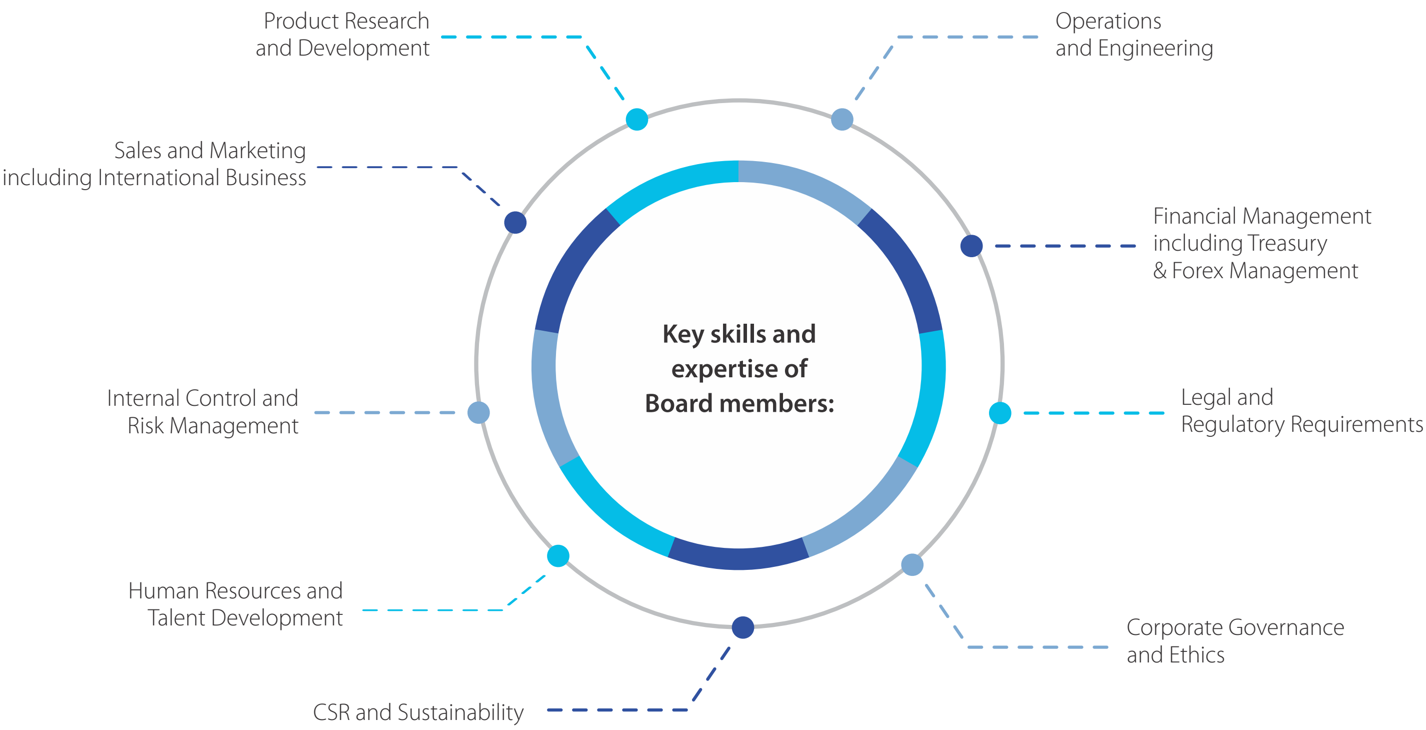
In our mission to uplift rural communities, we have adopted schools near Jewar village area and continue to provide educational support to underprivileged children, ensuring that opportunity and learning reach where it's needed most.

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. Anuraag 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 - 10020, India
Tel: +91 11 263B7320-21, 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 Fifty-first Annual Report of your Company together with the Audited Financial Statements for the financial year ended March 31, 2026.

FINANCIAL PERFORMANCE

The key financial highlights of your Company's standalone and consolidated financial performance for the financial year ended March 31, 2026, together with the corresponding figures for the previous financial year, are set out below:

Amount ₹ in Lakhs

Particulars	Standalone		Consolidated	
	2025-26	2024-25	2025-26	2024-25
Revenue from Operations	**22,288.49**	24,036.81	**28,464.75**	29,387.20
Other Income	**467.96**	339.17	**484.13**	363.23
Total Income	**22,756.45**	24,375.98	**28,948.88**	29,750.43
Profit / (loss) before finance costs, depreciation and taxation	**4,951.56**	5,882.29	**5,644.60**	6,659.37
Less: Finance Costs	**254.82**	323.39	**313.73**	408.97
Depreciation	**1,476.80**	1,581.02	**1,654.47**	1,854.70
Profit before Taxation	**3,219.94**	3,977.88	**3,676.40**	4,395.70
Less: Taxation	**1,087.12**	899.36	**1,200.72**	1,032.06
Profit after tax	**2,132.82**	3,078.52	**2,475.68**	3,363.64
Add: Other Comprehensive Income	**39.99**	(83.49)	**(73.07)**	(172.90)
Total Comprehensive Income for the year	**2,172.81**	2,995.03	**2,402.61**	3,190.74

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 27, 2026, recommend a final dividend of ₹ 0.19/- per equity share of ₹ 1/- each i.e. 19% for the financial year ended March 31, 2026. The final dividend, if approved by the shareholders of your Company at the ensuing Annual General Meeting (AGM), would involve cash outflow of ₹ 358.05 lakhs and will be paid with deduction of tax at source to the shareholders, as applicable.

The dividend pay-out is in accordance with your Company's Dividend Distribution Policy. The Policy is available on your 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, 2026.

SHARE CAPITAL

During the year under review, the authorised share capital of your Company was increased from ₹1,000.00 lakhs, divided into 10,00,00,000 equity shares of ₹1/- each, to ₹2,000.00 lakhs, divided into 20,00,00,000 equity shares of ₹1/- each.

Further, during the year, your Company issued two fully paid-up bonus equity shares of ₹1/- each for every one fully paid-up equity share of ₹1/- each held by the members of your Company by capitalizing the requisite amount from the Securities Premium Account, General Reserve and Retained Earnings. Consequently, as on March 31, 2026, the paid-up equity share capital of your Company stood at ₹1,884.46 lakhs, comprising 18,84,45,660 fully paid-up equity shares of ₹1/- each, as against ₹628.15 lakhs, comprising 6,28,15,220 fully paid-up equity shares of ₹1/- each, as on March 31, 2025.

Your Company has not issued any shares with differential voting rights, Sweat Equity Shares or SR Equity Shares during the year under review. Your Company has also not issued any Employee Stock Options (ESOPs) or Stock Appreciation Rights (SARs) and does not have any scheme for providing financial assistance to employees for the purchase of its own shares.

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 your Company respectively. The outlook for long term rating is Stable. The rating indicates your Company's prudent financial management, strong credit profile and its ability to meet its financial obligations in a timely manner.

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 2017-18 has been remitted to the Investor Education and Protection Fund (IEPF) established by the Central Government. This involved transfer of ₹ 98,549.60/- unclaimed dividend and 1,35,084 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 30.06.2026		Due date for Transfer to IEPF
		Cases	Amount in ₹	
1	2018-19	305	76,337	4-Nov-26
2	2019-20-Interim	315	45,659	18-Mar-27
3	2020-21-Interim	284	1,85,703	7-May-28
4	2020-21-Final	205	37,433	5-Nov-28
5	2021-22	175	2,49,509	5-Nov-29
6	2022-23	164	2,27,815	4-Nov-30
7	2023-24	489	5,79,743	4-Nov-31
8	2024-25	628	5,39,430	5-Nov-32

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 your Company's website at https://www.rotopumps.com/unclaimed-dividend-shares/ under investors section.

YEAR IN RETROSPECT

During the year under review, your Company achieved revenue from operations of ₹22,288.49 lakhs as against ₹24,036.81 lakhs in the previous financial year. Domestic sales stood at ₹8,274.05 lakhs as compared to ₹9,551.76 lakhs in the previous financial year. Export sales amounted to ₹14,014.44 lakhs as against ₹14,485.05 lakhs in the previous financial year. The export sales included ₹7,914.47 lakhs generated through your Company's Overseas Marketing Outlets in the United Kingdom and Australia.

Revenue from exports constituted 62.88% of the total revenue from operations during the year under review as compared to 60.26% in the previous financial year. Your Company earned other income of ₹467.96 lakhs as against ₹339.17 lakhs in the previous financial year. Your Company registered a Profit After Tax (PAT) of ₹2,132.82 lakhs as compared to ₹3,078.52 lakhs in the previous financial year.

Profitability during the financial year 2025–26 was adversely affected by lower sales volumes, continued business development expenses in the downhole pumps and solar pumping segments despite lower revenues, operational disruption at RPSA, and increased costs arising from supply chain disruptions, higher freight, fuel and commodity prices, and pricing pressures on raw materials and bought-out items due to geopolitical developments.

OUTLOOK

The global positive displacement pump industry is expected to witness sustained growth, driven by increasing investments in oil & gas, water and wastewater management, mining, chemicals, food & beverages, renewable energy, biogas, and infrastructure development. Growing industrialization, stricter environmental regulations, and rising demand for energy-efficient and intelligent pumping solutions are expected to create significant opportunities across both developed and emerging markets.

At the same time, the global business environment continues to face challenges arising from geopolitical uncertainties, evolving trade and tariff policies, supply chain disruptions, commodity price volatility, foreign exchange fluctuations, and uneven economic growth. While the domestic economy remains resilient, export-oriented businesses continue to face risks associated with changing global trade dynamics.

Your Company is well positioned to capitalize on these opportunities through its presence across five continents, strong manufacturing and research capabilities, expanding product portfolio, and experienced management team. Continued investments in digital initiatives, product innovation, and operational excellence, together with opportunities in wastewater management, renewable energy, biogas, defense, downhole pumps, and solar pumping systems, are expected to support future growth.

In line with its strategic vision and stated mission 'Roto Next' USD 100 Million Journey, your Company remains committed to sustainable and profitable growth through innovation, customer-centric solutions, and geographic expansion. The mission has been recalibrated to achieve consolidated revenue of USD 100 million by Y2030, while the long-term aspiration is to establish your Company among the top five global manufacturers of Positive Displacement Pumps.

CONSOLIDATED FINANCIAL STATEMENTS

The Consolidated Financial Statements of your Company and its subsidiaries have been prepared in accordance with the provisions of Section 129(3) of the Companies Act, 2013 read with the applicable Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, as amended. The Consolidated Financial Statements form an integral part of this Annual Report.

The annual financial statements of the subsidiary companies and the related information are available for inspection by the Members at the Registered Office of your Company as well as at the registered offices of the respective subsidiary companies during business hours on all working days. The financial statements of the subsidiary companies are also available on your Company's website.

PERFORMANCE OF THE SUBSIDIARY COMPANIES

a. **Roto Pumps GmbH -** a wholly owned subsidiary in Germany engaged in the business of sales and marketing of your 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 3,333,655 and earned a profit after tax of Euro 10,103.

b. **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 5,693,268 and earned a profit after tax of USD 243,890.

c. **Roto Overseas Pte. Ltd. -** a wholly owned subsidiary in Singapore which has the following operating subsidiaries -

i. Roto Pumps (Africa) Pty Ltd, a subsidiary 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 19,269,748 and earned a profit after tax of Rand 110,008.

During the financial year under review, subsequent to the approval of the financial statements for the previous financial year, an embezzlement of funds amounting to approximately Rs. 6.00 crore by the erstwhile Director of your Company's South African subsidiary came to light. The matter was duly reported in the previous Board's Report. Thereafter, the subsidiary engaged an independent forensic investigation, the findings of which were broadly consistent with those identified during the Company's internal investigation.

A settlement agreement has been executed between the South African subsidiary and the erstwhile Director for recovery of the embezzled amount, and repayments are being made in accordance with the terms of the settlement. The recommendations of the forensic investigator have been substantially implemented, including strengthening internal controls and governance processes and implementing SAP at the subsidiary to enhance financial controls and oversight. The Board continues to monitor the progress of the recovery and implementation of the remaining recommendations.

During the year under review, Roto Overseas Pte. Ltd. had acquired the remaining 25% equity stake in Roto Pumps (Africa) Pty Ltd. from its erstwhile director. Consequently, Roto Pumps (Africa) Pty Ltd. became a wholly owned subsidiary of Roto Overseas Pte. Ltd.

ii. Roto Pumps (Malaysia) Sdn. Bhd., a wholly owned subsidiary in Malaysia, engaged in the business of sales and marketing of your Company's products in Malaysia, Indonesia and Singapore. During the year under review, the subsidiary has achieved sales turnover of MYR 7,901,602 and profit after tax of MYR 368,569.

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 ₹ 112.62 lakhs and incurred a loss of ₹ 400.58 lakhs.

The Board of Directors of your Company, at its meeting held on February 10, 2026, approved the Scheme of Amalgamation of Roto Energy Systems Limited with your Company. The proposed amalgamation aims to simplify the Group structure, eliminate multiple corporate entities, reduce administrative and compliance costs, enhance operational efficiencies, and enable optimum utilisation of managerial and financial resources. The Scheme is subject to the receipt of the requisite statutory and regulatory approvals, including the sanction of the Hon'ble National Company Law Tribunal.

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 4,617,630 and profit after tax of AED 682,411.

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 Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014. Consequently, no deposit or interest thereon was outstanding, unpaid or unclaimed as on March 31, 2026.

RELATED PARTY TRANSACTIONS

All Related Party Transactions ("RPTs") entered into by your Company during the year under review were in the ordinary course of business and on an arm's length basis and were in compliance with the applicable provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). During the year under review, there were no material Related Party Transactions requiring approval of the shareholders under Regulation 23 of the Listing Regulations.

The Audit Committee has granted prior omnibus approval for Related Party Transactions that are repetitive in nature. All Related Party Transactions entered into during the year under review were placed before the Audit Committee on a quarterly basis for its review and ratification, wherever required, along with details of the nature, value, terms and such other particulars as required under the Act and the Listing Regulations. The details of Related Party Transactions are disclosed in Note No. 40 to the Standalone Financial Statements.

In compliance with the Listing Regulations, your Company has adopted a Policy on Related Party Transactions, which is available on your Company's website 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 has also adopted an integrated SAP platform to strengthen business processes, internal controls, and operational efficiency. SAP has been successfully implemented across your Company's operations in India and at its overseas establishments in the UK and Dubai, and is being rolled out across the remaining overseas establishments in a phased manner. The scope of SAP is also being progressively expanded to cover additional business processes and management reporting requirements. Upon full implementation, SAP will integrate operations across multiple locations on a single platform, resulting in enhanced operational synergies, improved information flow, and greater organizational efficiency.

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 your 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

There was no change in the composition of the Board of Directors or the Key Managerial Personnel of your Company during the year under review.

Pursuant to the provisions of the Companies Act, 2013 read with the Rules made thereunder and the Articles of Association of your Company, Mr. Anurag Gupta, Jt. Managing Director (DIN: 00334160), retires by rotation at the ensuing AGM and, being eligible, offers himself for re-appointment. The Board of Directors recommends his re-appointment for the approval of the Members at the ensuing AGM.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

Pursuant to the provisions of Section 178 of the Companies Act, 2013 read with the Rules made thereunder and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has adopted a Nomination and Remuneration Policy for the Directors, Key Managerial Personnel and Senior Management of your Company. The Policy is available on your Company's website at https://rotopumps.com/investors/policies/.

The Nomination and Remuneration Committee (NRC) reviews and recommends the appointment and remuneration of the Directors in accordance with the Nomination and Remuneration Policy. The remuneration of the Directors is determined in accordance with the said Policy and the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The relevant information has been provided 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 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board carried out an annual evaluation of its own performance, the performance of the Directors and the functioning of its Committees. The Nomination and Remuneration Committee has laid down the criteria, methodology and timeline for the performance evaluation of the Board, its Committees and Directors.

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

The Directors expressed their satisfaction with the evaluation process. The evaluation concluded that the Board and its Committees continue to function effectively and that the Directors have discharged their roles and responsibilities satisfactorily during the year under review.

INDEPENDENT DIRECTORS AND THEIR MEETINGS

The Independent Directors are familiarized with their roles, rights, duties and responsibilities as well as the nature of the industry, business model, operations, strategy and organizational structure of your Company to enable them to effectively discharge their responsibilities and contribute meaningfully to the deliberations of the Board.

Pursuant to the provisions of Schedule IV to the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Independent Directors meet at least once in a financial year without the presence of the Executive Directors or members of the Management. During the year under review, one meeting was held on March 30, 2026, which was attended by all the Independent Directors. The Independent Directors, inter alia, reviewed the performance of the Non-Independent Directors, the Board as a whole and the Chairman, and assessed the quality, quantity and timeliness of the flow of information between the Management and the Board.

BOARD, COMMITTEES AND THEIR MEETINGS

Details of the composition of the Board and its Committees, the number of Meetings held during the year and the attendance of the Directors thereat are provided in the Corporate Governance Report, which forms part of this Annual Report. The gap between two consecutive Meetings of the Board and its Committees was within the period prescribed under the Companies Act, 2013 read with the Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the year under review, the Board considered and accepted all the recommendations made by its Committees.

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(3) (c) of the Companies Act, 2013, the Board to the best of their knowledge and ability, hereby submits that:

(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) they have 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) they have 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) they have prepared the annual accounts on a going concern basis;

(e) they have 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) they have 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

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, your Company has adopted a Corporate Social Responsibility (CSR) Policy for undertaking CSR activities in accordance with Schedule VII to the Act. The CSR Policy is available on your Company's website at https://www.rotopumps.com/investors/policies/. The Annual Report on CSR activities for the financial year 2025-26 is annexed to this Report as Annexure - B.

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

Your Company has zero tolerance for sexual harassment at the workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with the Rules made thereunder. The Policy aims to provide a safe, secure and respectful work environment and provides a mechanism for the prevention, prohibition and redressal of complaints relating to sexual harassment. Your Company has complied with the provisions of the Act relating to the constitution of the Internal Complaints Committee.

During the year under review, no complaint of sexual harassment was received by the Committee. Accordingly, no complaint was pending at the beginning or at the end of the financial year, and no complaint was disposed of during the year.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with the Rules made thereunder and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, your Company has established a Vigil Mechanism through its Whistle Blower Policy. The Policy provides a formal mechanism for Directors and employees to report genuine concerns relating to unethical behavior, actual or suspected fraud, or violation of your Company's Code of Conduct, and provides adequate safeguards against victimization of persons availing of the mechanism. The Policy also provides for direct access to the Chairperson of the Audit Committee.

It is affirmed that no person has been denied access to the Chairperson of the Audit Committee under the Vigil Mechanism. The Whistle Blower Policy is available on your Company's website at https://rotopumps.com/investors/policies/.

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

There have been no material changes or commitments affecting the financial position of your Company that have occurred between March 31, 2026, being the end of the financial year to which these financial statements relate, and the date of this Report.

There has been no change in the nature of the business of your Company during the year under review.

COMPLIANCE OF SECRETARIAL STANDARDS OF ICSI

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

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE COURTS OR REGULATORS

During the year under review, no significant and material orders were passed by any Regulator, Court or Tribunal that would impact the going concern status of your Company or 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 your Company for a term of five years, from the conclusion of the 47th AGM until the conclusion of the 52nd AGM of your Company to be held in the year 2027, by the Members at the 47th AGM held on September 29, 2022.

The Statutory Auditors have expressed an unmodified opinion on the Standalone and Consolidated Financial Statements of your Company. The Auditors' Reports do not contain any qualification, reservation, adverse remark or disclaimer.

b. Branch Auditors

The term of the Branch Auditors of your Company's Warehouse and Marketing Offices in Australia and the United Kingdom, namely M/s. Eric Townsend & Co., Chartered Accountants, Australia and M/s. Laytons, Chartered Accountants, United Kingdom, respectively, shall expire at the conclusion of the ensuing AGM. Accordingly, the Board is seeking the authority of the Members to appoint the Branch Auditors of your Company for the financial year 2026-27 and to fix their remuneration.

c. Cost Auditor

Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, your Company has maintained the prescribed cost accounts and records in respect of the applicable products for the financial year ended March 31, 2026.

M/s. Chandra Wadhwa & Co., Cost Accountants, New Delhi (Firm Registration No. 00239), are the Cost Auditors of your Company for the financial year 2025-26. The Cost Audit Report for the financial year ended March 31, 2026 shall be filed with the Ministry of Corporate Affairs within the prescribed time.

Further, pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on August 8, 2026, approved the appointment of M/s. Chandra Wadhwa & Co., Cost Accountants, New Delhi (Firm Registration No. 00239), as the Cost Auditors of your Company for the financial year 2026-27. The remuneration payable to the Cost Auditors for the financial year 2026-27 is being placed before the Members for ratification at the ensuing AGM.

d. Secretarial Auditors

M/s. Dayal & Maur, Company Secretaries, New Delhi, were appointed as the Secretarial Auditors of your Company for a term of five consecutive years, commencing from FY 2025-26 to FY 2029-30, by the Members at the 50th AGM held on September 29, 2025.

The Secretarial Audit Report for the financial year ended March 31, 2026 is annexed at Annexure- C. There is no qualification, reservations, adverse remarks or disclaimer in the report of the Secretarial Auditors.

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

During the year under review, none of the Auditors of your Company have reported any instance of fraud committed against your Company by its officers or employees under Section 143(12) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014.

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

Your 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 your Company.

BOARD INDEPENDENCE

Your Company determines the independence of its Independent Directors in accordance with the criteria prescribed under Section 149(6) of the Companies Act, 2013 read with the Rules made thereunder and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations). Based on the declarations and confirmations received from the Independent Directors and after due assessment of the relationships disclosed by them, the Board is of the opinion that the Independent Directors fulfil the criteria of independence prescribed under the Act and the Listing Regulations.

The brief profiles of the Independent Directors of your Company have been placed on the website of your 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 provided in 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 provided in Annexure - F.

ANNUAL RETURN

Pursuant to the provisions of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, read with the Companies (Management and Administration) Rules, 2014 a copy of the Annual Return has been placed on the website of your 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 Report and the Corporate Governance Report, as required under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule V thereto, form an integral part of this Annual Report.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

The Business Responsibility and Sustainability Report (BRSR), containing disclosures on environmental, social and governance aspects, as required under Regulation 34(2)(f) of the SEBI (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 application was made and no proceeding was pending against your Company under the Insolvency and Bankruptcy Code, 2016.

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 your Company.

(b) There was no revision of the financial statements and the Board's Report of your 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 appreciation and gratitude to your Company's bankers, business associates, consultants and various Government authorities for their continued support and cooperation extended to your Company during the year under review. Your Directors also express their sincere thanks to the shareholders for their continued support, trust 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: 08.08.2026

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 108.24	USD 94.52	USD 94.52	SGD 72.95	RAND 5.50	MYR 23.19	INR in Lakhs N.A.	AED 25.60
3	Share Capital	5,00,000.00	5,25,000.00	5,08,000.00	12,00,000.00	20,00,100.00	7,00,000	990.00	5,00,000
4	Reserve & Surplus	1,70,492.04	(9,534.00)	15,50,581.00	(2,32,195.00)	50,48,899.00	33,34,733.00	(885.94)	4,74,236.00
5	Total Assets	23,95,717.77	5,15,726.00	37,51,857.00	9,98,497.00	2,29,38,095.00	52,73,796.00	966.27	15,84,743.00
6	Total Liabilities	17,25,225.73	260.00	16,93,276.00	30,692.00	1,58,89,096.00	12,39,063.00	862.21	6,10,507.00
7	Investment	0.00	5,08,000.00	0.00	4,20,082.00	0.00	0.00	0.00	0.00
8	Turnover	33,35,654.49	0.00	56,93,268.00	0.00	1,92,69,748.00	79,01,602.00	112.62	46,17,630.00
9	Profit/(Loss) before taxation	14,969.93	(1040.00)	4,30,387.00	2,436.00	1,53,617.00	5,04,862.00	(400.58)	7,12,815.00
10	Provision for taxation	4,866.40	0.00	1,86,497.00	0.00	43,609.00	1,36,293.00	94.62	30,403.00
11	Profit/(Loss) after taxation	10,103.46	(1040.00)	2,43,890.00	2,436.00	1,10,008.00	3,68,569.00	(305.96)	6,82,411.00
12	Proposed Dividend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	% of shareholding	100	100	100	100	100	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: 27.05.2026

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, 2026

1. Brief outline on CSR Policy of the Company.

Roto Pumps Limited is committed to conducting its business in a socially responsible, ethical, and environmentally sustainable manner. The Company believes that long-term business success is closely linked with the well-being of the communities it serves and, accordingly, integrates Corporate Social Responsibility (CSR) into its business philosophy with a focus on inclusive growth, community development, environmental sustainability, and stakeholder welfare.

The objective of the Company's CSR Policy is to provide a structured framework for identifying, implementing, monitoring, and reporting CSR initiatives, while ensuring that all CSR activities are undertaken in compliance with the provisions of Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, and the activities specified in Schedule VII to the Act.

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	3	3
2	Mr. Anurag Gupta	Member – Jt. Managing Director	3	3
3	Mr. Arvind Veer Gupta	Member – Dy. Managing Director	3	3

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. Calculation of the CSR obligation

a)	Average net profit of the company as per section 135(5).	: **₹ 3,074.81 lakhs**
b)	Two percent of average net profit of the company as per section 135(5)	: **₹ 61.50 lakhs**
c)	Surplus arising out of the CSR projects or programs 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)	: **₹ 61.50 lakhs**

6. Details of the CSR amount spent / unspent

(a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	: **₹ 10.00 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)	: **₹ 10.00 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
10.00	51.28	30-04-2026	Prime Minister National Relief Fund	0.22	04-08-2026

(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.	2022-23	-	-	-	-	-	-	-	-
2.	2023-24	14.71	11.31	3.40	-	-	-	11.31	-
3.	2024-25	44.33	34.33	10.00	-	-	-	34.33	-
	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. The Company has complied with the provisions of Sections 135(5) and 135(6) of the Companies Act, 2013 by transferring the unspent CSR amount to the unspent CSR bank account / prescribed fund, as applicable.

Place: Delhi
Date: 08.08.2026

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 2026

[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) for the financial year ended March 31, 2026. 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, 2026 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, 2026 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 and Overseas Direct Investment;

(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) ecretarial 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. No changes in the composition of the Board of Directors took place during the period under review.

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- The Company issued 12,56,30,440 Bonus Equity Shares of face value of Rs 1/- per share in the proportion of 2:1 pursuant to an ordinary resolution passed by the shareholders on 25th June 2025 through postal ballot, which were subsequently allotted to the existing shareholders by the Finance Committee of the Board of Directors of the Company at its meeting held on 14th July 2025.

2- The Bonus Equity Shares issued by the Company were listed and admitted to dealings on the Bombay Stock Exchange Limited (BSE) and the National Stock Exchange of India Limited (NSE) with effect from 15th July 2025 after obtaining the requisite approvals from the Stock Exchanges.

3- The Authorized Share Capital of Company was increased from Rs. 10,00,00,000/- divided into 10,00,00,000 equity shares of Rs. 1/- each to Rs. 20,00,00,000/- divided into 20,00,00,000 equity shares of Rs. 1/- each pursuant to an ordinary resolution passed by the shareholders on 25th June 2025 through postal ballot.

4- Mrs. Asha Gupta, Director, (DIN: 00334345), who was retiring by rotation, was reappointed by the shareholders at their annual general meeting held on 29th September 2025.

5- Board of Director of the Company, at its meeting held on 10th February 2026, approved a Scheme of Amalgamation of Roto Energy Systems Limited (RESL), a wholly owned subsidiary, with Roto Pumps Limited (RPL), under section 230-232 of Companies Act, 2013.

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: F004897G001002841

Place: New Delhi
Date: 07.08.2026

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: 07.08.2026

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

Your Company has an installed solar power capacity of 1,014 KWp for captive consumption, enabling to meet approximately 32% of its total electricity requirement through 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	2025-26	2024-25
Revenue expenses	**254.48**	274.89
Capital expenses	**41.47**	-
Total	**295.95**	**274.89**

Your Company's in-house Research & Development Centre situated at 14, Roto House, NSEZ, Noida - 201035 (UP), 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: 08.08.2026

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 2025-26, ratio of the remuneration of each Director to the median remuneration of the Employees of your Company for the Financial Year 2025-26 are as under:

Amount ₹ in Lakhs

Sl.	Name of the Director / KMP and Designation	Remuneration of Directors / KMP for the Financial year 2025-26	% of increase in remuneration in Financial year 2025-26	Ratio of remuneration of each director/ KMP to the median remuneration of the Employee
1	Mr. Harish Chandra Gupta, Chairman & Managing Director	217.40	-	27.69
2	Mr. Anurag Gupta, Jt. Managing Director	143.12	-	18.23
3	Mr. Arvind Veer Gupta, Dy. Managing Director	140.96	-	17.96
4	Mr. Pradeep Jain, Chief Financial Officer	31.32	-	3.99
5	Mr. Ashwani K. Verma, Company Secretary	28.40	-	3.62
	Total	561.20		

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: ₹ 7.85 lakhs

iii) The percentage increase in the median remuneration of the employees in the financial year: 7.66%

iv) The number of permanent employees on the rolls of company as on March 31, 2026: 218

v) Average percentile increase already made in the salaries of the employees other than the managerial personnel in the last financial year i.e. 2025-26 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 7.66%. Whereas, there has been no increase in the managerial remuneration during the year.

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: 08.08.2026

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	80	B.Sc.	Chairman & Managing Director	217.40	Since incorporation	58 years	Own business
2	Mr. Anurag Gupta	52	B.Com., CMA Intermediate and MBA	Jt. Managing Director	143.12	01.01.1995	32 Years	Roto Pumps Ltd
3	Mr. Arvind Veer Gupta	50	Bachelor of Management (Manufacturing Engineering)	Dy. Managing Director	140.96	01.07.1995	31 years	Roto Pumps Ltd
4	Mr. Graeme Mark Martin	50	FO Certificate	Territory Manager -	112.48	14-03-2022	17 Years	Technical Sales Representative - Godwin Submersible Pumps
5	Mr. Layt Brett	40	Engineers Degree – Fitter & Turner	State Manager QLD & NT	89.63	22.10.2024	18 Years	Sales Engineer - Pump Engineers
6	Mr. Gulshan Khurana	64	Draughtsman (Mechanical), BA, MBA (Marketing)	Chief Operating Officer	80.15	01.10.2016	45 years	Chief (Operations) Beumer India Private Limited
7	Mr. Ross Leabeater	66	Fitter and Turner	Territory Manager	81.34	14.03.2014	39 years	Sales Manager - Statewide Bearings
8	Mr. S Clark	62	Certificate A level	Sales Manager	78.55	01.08.2008	37 years	Sales Engineer- P C Pumps & Equipment Ltd
9	Mr. Mannattuparambil, Cibil	38	Masters of Engineering and Engineering Management and Bachelor of Technology in Mechanical engineering	Operations Manager	75.91	03.07.2018	11 years	Internal Sales Engineer - Regal Beloit
10	Mr. Pasala, Venkata	32	Masters of Mechanical Engineering and Bachelor of Mechanical engineering	Projects Manager	67.06	17.10.2022	9 years	Internal Sales Co-Ordinator - Watson Marlow Fluid Technology

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. David Roy Bent	64	Diploma Engineer	General Manager	60.73	15.10.2004	30.06.2025	46 years	Director - Orbit Pumps Ltd
2	Mr. Kevin Moore	62	Bachelor of Engineering (Electronic and Electrical)	General Manager	137.57	15.09.2014	12.08.2025	39 years	Self-Employed
3	Mr. Adams Bradley	48	Mechanical Engineering Technology and Business Management	General Manager	57.84	07.07.2025	14.11.2025	28 years	Senior Territory Manager - QED Environmental Systems

Sl	Name of Employee	Age (Yrs.)	Qualification	Designation	Remuneration	Date of Joining	Date of cessation	Experience	Last Employment held
4	Mr. Richard Stirch	55	Bachelor of Science	General Manager	93.70	01.09.2025	N.A.	21 years	Commercial Manager - GM Trebles Ltd
5	Mr. Khoo Bernard	56	Master of Science Degree	State Manager Vic	74.59	01.07.2025	N.A.	18 years	Business Development Manager - GEA Westfalia
6	Mr. Lee Brunton	47	Five-Year Apprenticeship in Mechanical Engineering	Regional Sales Manager -North England	31.05	02.02.2026	N.A.	33 years	UK Business Development & Strategic Accounts Manager- AESSEAL PLC
7	Mr. Wilkins Edwin John	62	Bachelor of Engineering (Mechanical)	General Manager	16.59	16.02.2026	N.A.	40 years	Independent Consultant - John Wilkins Consultant

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, 5, 7-10 and Sl. No. C posted at the Warehouse and Marketing Offices of the Company in Australia and U.K.

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: 08.08.2026

Corporate Governance Report

COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

The Company is committed to maintaining the highest standards of corporate governance based on the principles of integrity, transparency, accountability, fairness, and ethical business conduct. The Company believes that sound corporate governance is fundamental to creating and sustaining long-term value for all its stakeholders, including shareholders, customers, employees, suppliers, business partners, and the community at large.

Our governance framework is designed to facilitate responsible and effective decision-making, ensure timely and accurate disclosures, safeguard stakeholders' interests, and promote compliance with the Companies Act, 2013, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws. The Company continuously reviews and strengthens the governance framework to align with evolving regulatory requirements and best governance practices. 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.

BOARD OF DIRECTORS

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors of the Company comprises an optimum combination of Executive and Non-Executive Directors, including Independent Directors and Women Directors, possessing an appropriate mix of skills, expertise, experience, and financial literacy. The Board provides effective leadership and strategic guidance while upholding the highest standards of corporate governance.

As on March 31, 2026, the Board comprised eight Directors, consisting of three Executive Directors, one Non-Executive Woman Director, and four Non-Executive Independent Directors (including one Woman Independent Director). Since the Chairman of the Board is an Executive Promoter Director, half of the Board comprised Independent Directors, in compliance with the requirements of the Listing Regulations.

The composition of the Board, category of Directorship, and details of Directorships and Chairmanships or Memberships of Committees held by each Director in other public companies as on March 31, 2026, are provided below:

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	4	-	-
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 submitted declarations confirming that they meet the criteria of independence as prescribed under 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 of independence specified under the Act and the 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

CORE SKILLS / EXPERTISE / COMPETENCIES AVAILABLE WITH THE BOARD

The Board comprises Directors with an appropriate mix of skills, expertise, competencies, and experience across diverse functional areas, enabling it to provide effective oversight, strategic guidance, and informed decision-making for the sustainable growth of the Company. Pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has identified the core skills, expertise, and competencies required in the context of the Company's business and industry, and the same are available with the Board of Directors as set out below:

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, 2026 was as under:

Sl. No.	Name	No. of Equity shares held
1	Mrs. Asha Gupta	3,00,03,180
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, being the Non-Executive Independent Directors of the Company, are not related to each other in any manner. They are also not related to any other Director on the Board of the Company.

Mrs. Asha Gupta and Mr. Anurag Gupta are related to each other as mother and son. Mr. Harish Chandra Gupta and Mr. Arvind Veer Gupta are related to each other as father and son. Further, Mr. Harish Chandra Gupta is the brother-in-law of Mrs. Asha Gupta.

NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURE

The Non-Executive Directors are paid sitting fees for attending the meetings of the Board of Directors and its Committees. No other remuneration or compensation is paid to them. The sitting fee is determined by the Board of Directors and is 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 2025-26, four meetings of the Board of Directors of the Company were held on May 17, 2025, August 14, 2025, November 12, 2025 and February 10, 2026. The gap between any two consecutive 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 of the Directors at the Board meeting and Annual General Meeting held during the financial year 2025-26 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	No
4	Mrs. Asha Gupta	4	Yes
5	Mr. Akhil Joshi	4	No
6	Mr. Neeraj Kumar Gupta	3	Yes
7	Dr. Atul Agarwal	3	No
8	Ms. Saroj Punhani	3	Yes

AUDIT COMMITTEE

The Audit Committee of the Board comprises a Chairperson and four Members. All the Members of the Committee are Non-Executive Directors, of whom three are Independent Directors and one, Mrs. Asha Gupta, is a Non-Executive Promoter Director. Mr. Ashwani K. Verma, Company Secretary, acts as the Secretary to the Committee.

During the financial year 2025-26, four meetings of the Audit Committee of the Company were held on May 17, 2025, August 14, 2025, November 12, 2025 and February 10, 2026. The time gap between any two consecutive 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 attendance of its Members at the meetings held during the financial year 2025-26 are given below:

Sl	Name	Position	No. of meetings attended
1	Mr. Neeraj Kumar Gupta	Chairman	3
2	Mrs. Asha Gupta	Member	4
3	Mr. Akhil Joshi	Member	4
4	Dr. Atul Agarwal	Member	3

TERMS OF REFERENCE

The role and terms of reference of the Audit Committee are in accordance with the provisions of the Companies Act, 2013 and Part C of Schedule II to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The terms of reference, *inter alia*, include overseeing the Company's financial reporting process, reviewing the quarterly and annual financial results and financial statements, evaluating the adequacy and effectiveness of the internal financial controls and internal audit systems, approving and reviewing related party transactions, and monitoring the performance and independence of the internal and statutory auditors.

NOMINATION & REMUNERATION COMMITTEE

The Nomination and Remuneration Committee comprises executive and non-executive Directors. During the financial year 2025-26, five meetings of the Committee were held on May 17, 2025, August 14, 2025, November 12, 2025, February 5, 2026 and March 30, 2026. The Composition of the Committee and attendance of its members at the meeting during the year are given below:

Sl.	Name	Position	Meeting attended
1	Mr. Neeraj Kumar Gupta	Chairman	4
2	Mr. Harish Chandra Gupta	Member	5
3	Mr. Akhil Joshi	Member	5
4	Dr. Atul Agarwal	Member	5

TERMS OF REFERENCE

The terms of reference of the Nomination and Remuneration Committee are in accordance with the provisions of the Companies Act, 2013 and the 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 formulated the Nomination and Remuneration Policy, which lays 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/.

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	153.24	55.25	8.91	217.40
2	Mr. Anurag Gupta, Jt. Managing Director	98.40	40.26	4.46	143.12
3	Mr. Arvind Veer Gupta, Dy. Managing Director	97.44	39.06	4.46	140.96
Total		349.08	134.57	17.83	501.48

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. The notice period is three months from either side. No severance fees are payable except statutory retirement benefits.

The sitting fees paid to the Non-Executive Directors during the financial year 2025-26 are as follows:

Sl	Name	Designation	Amount ₹ in lakhs
1	Mrs. Asha Gupta	Non-independent Director	3.20
2	Mr. Akhil Joshi	Independent Director	5.40
3	Mr. Neeraj Kumar Gupta	Independent Director	4.00
4	Dr. Atul Agarwal	Independent Director	3.60
5	Ms. Saroj Punhani	Independent Woman Director	1.70

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, three meetings of the Stakeholders Relationship Committee were held on May 17, 2025, November 12, 2025 and February 10, 2026. Composition of the Committee and attendance at the meeting during the year was as under

Sl	Name	Position	No. of meetings attended
1	Mr. Neeraj Kumar Gupta	Chairman	3
2	Mr. Anurag Gupta	Member	3
3	Mr. Arvind Veer Gupta	Member	3

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, 4 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, three meetings of the Corporate Social Responsibility Committee were held on August 14, 2025, February 7, 2026 and March 28, 2026. Composition of the Committee and attendance at the meeting during the year was as under:

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

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 September 13, 2025 and February 24, 2026. Composition of the Committee and attendance at the meeting during the year was as under:

Sl	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 the Senior Management Personnel, as defined under Regulation 16(1)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as on March 31, 2026, are as follows:

Sl	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. K. Anand*	Chief Operating Officer
8	Mr. Mahesh Bhupal Kinikar**	General Manager — Sales & Service
9	Mr. John Wilkins	General Manager, Australia Branch
10	Mr. Richard Stirch	General Manager, UK Branch

* Mr. K. Anand was appointed as the Chief Operating Officer of the Company with effect from February 12, 2026, and resigned from the services of the Company with effect from the close of business hours on April 30, 2026. He assumed charge as Chief Operating Officer with effect from April 1, 2026, from Mr. Gulshan Khurana, the then existing Chief Operating Officer of the Company. Mr. Gulshan Khurana's term had earlier been extended up to November 30, 2026, post his retirement age. Both Mr. K. Anand and Mr. Gulshan Khurana continued to work during the transition period. Mr. Gulshan Khurana had, however, expressed his intention to demit office with effect from May 1, 2026. Following the cessation of Mr. K. Anand, Mr. Gulshan Khurana continued to serve as the Chief Operating Officer of the Company, and his term has now been further extended up to May 2028.

** Mr. Mahesh Bhupal Kinikar was appointed as General Manager - Sales & Service w.e.f. November 12, 2025 and resigned from the services of the Company with effect from the close of business hours on May 30, 2026.

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
2024-25	29.09.2025 at 11:30 A.M.	Through Video Conferencing (VC)/ other audio-visual means (OAVM). Deemed venue is the Registered office of the Company	1. 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.
2023-24	28.09.2024 at 04:30 P.M.		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

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

- 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	No
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 Tuesday, September 29, 2026 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.

Book Closure

The Share transfer books and Register of Members will be closed from Tuesday, September 22, 2026 to Tuesday, September 29, 2026 (both days inclusive) for the purpose of 51st Annual General Meeting and payment of dividend.

Dividend payment date

During the year under review, the Board of Directors in its meeting held on May 27, 2026 recommend a final dividend of ₹ 0.19/- per equity share of ₹ 1/- each i.e. 19% for the financial year ended March 31, 2026. The final dividend, if approved by the shareholders of the Company at ensuing Annual General Meeting would involve cash outflow of ₹ 358.05 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 2026-27 has been paid.

ISIN Number

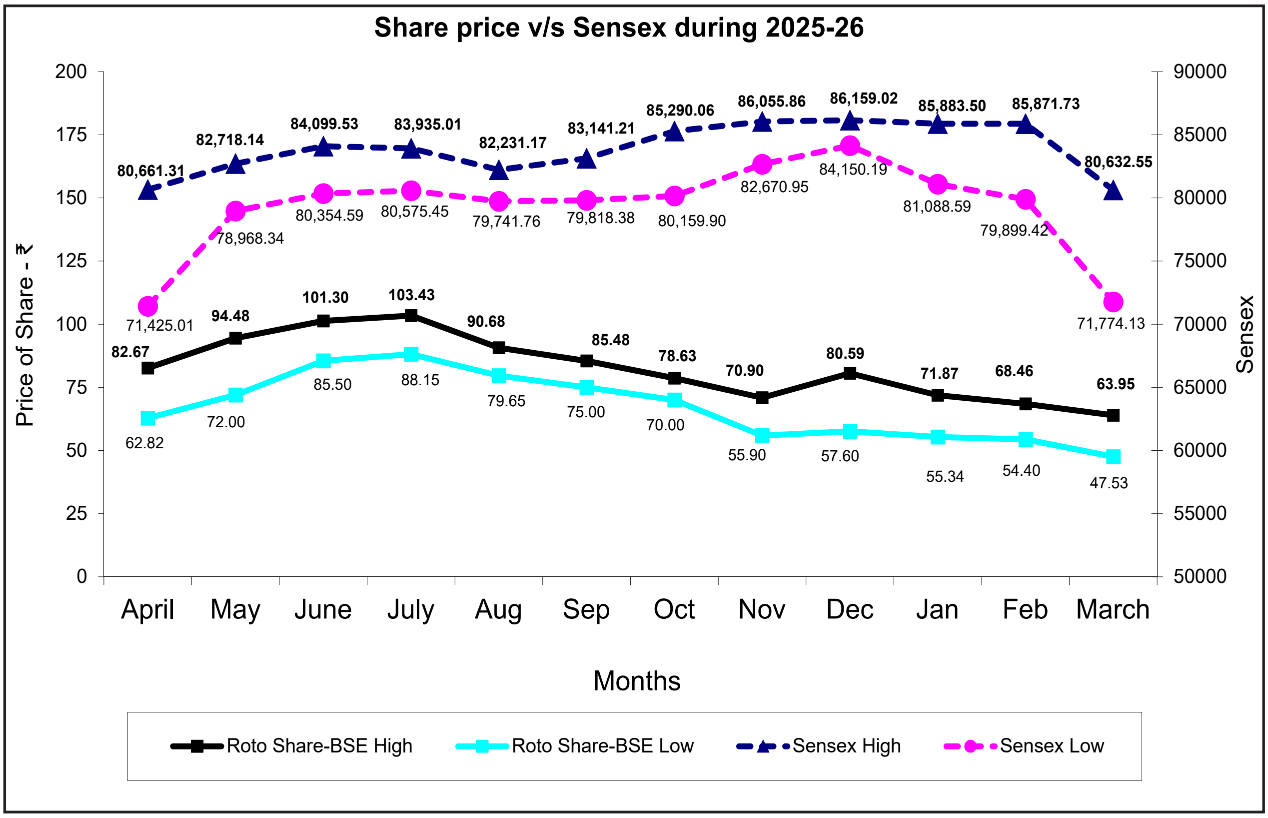
ISIN number of the Company for National Securities Depository Ltd (NSDL) and Central Depository Services Ltd (CDSL) is **INE535D01037**.

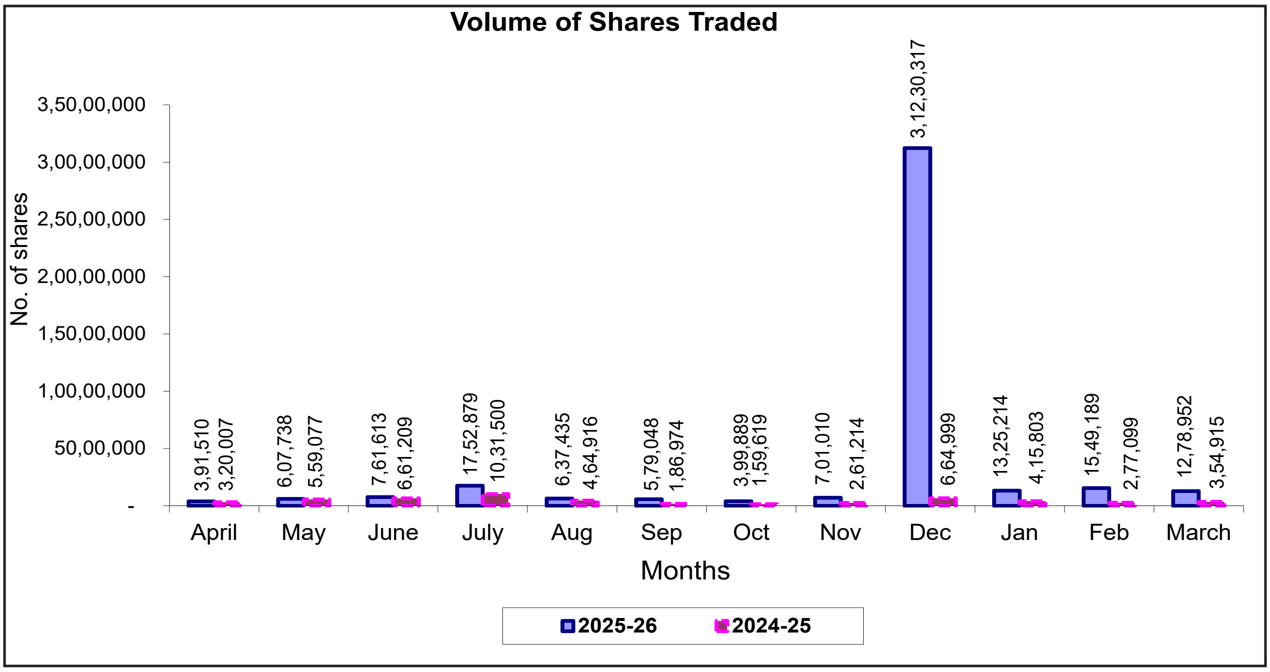
MARKET PRICE DATA AND PERFORMANCE IN COMPARISON TO BSE SENSEX AND NIFTY-50

The performance of the Company's share on BSE as compared to the BSE Sensex during the financial year 2025-26 has been as under:

Month	Sensex		Roto Share-BSE		No. of Shares Traded	
	High	Low	High	Low	2025-26	2024-25
April	80,661.31	71,425.01	82.67	62.82	3,91,510	3,20,007
May	82,718.14	78,968.34	94.48	72.00	6,07,738	5,59,077
June	84,099.53	80,354.59	101.30	85.50	7,61,613	6,61,209
July	83,935.01	80,575.45	103.43	88.15	17,52,879	10,31,500
Aug	82,231.17	79,741.76	90.68	79.65	6,37,435	4,64,916
Sep	83,141.21	79,818.38	85.48	75.00	5,79,048	1,86,974
Oct	85,290.06	80,159.90	78.63	70.00	3,99,889	1,59,619
Nov	86,055.86	82,670.95	70.90	55.90	7,01,010	2,61,214
Dec	86,159.02	84,150.19	80.59	57.60	3,12,30,317	6,64,999
Jan	85,883.50	81,088.59	71.87	55.34	13,25,214	4,15,803
Feb	85,871.73	79,899.42	68.46	54.40	15,49,189	2,77,099
Mar	80,632.55	71,774.13	63.95	47.53	12,78,952	3,54,915

Share Prices since April till date of issue of Bonus Shares (July 11, 2025) have been adjusted.

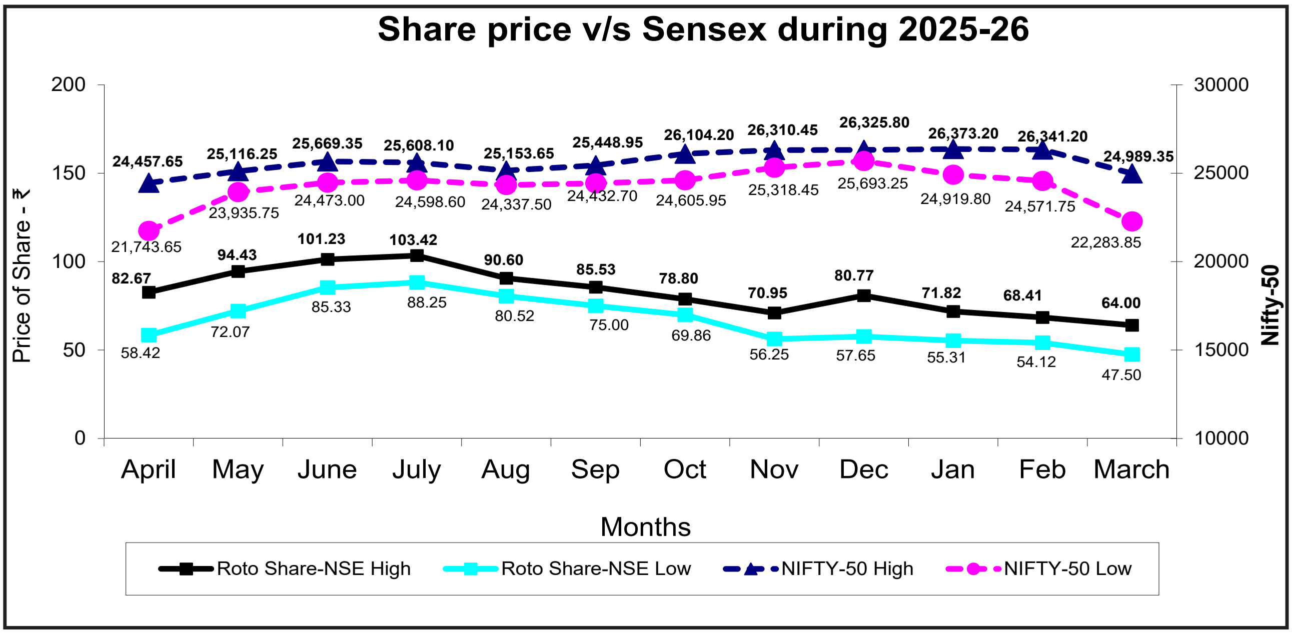


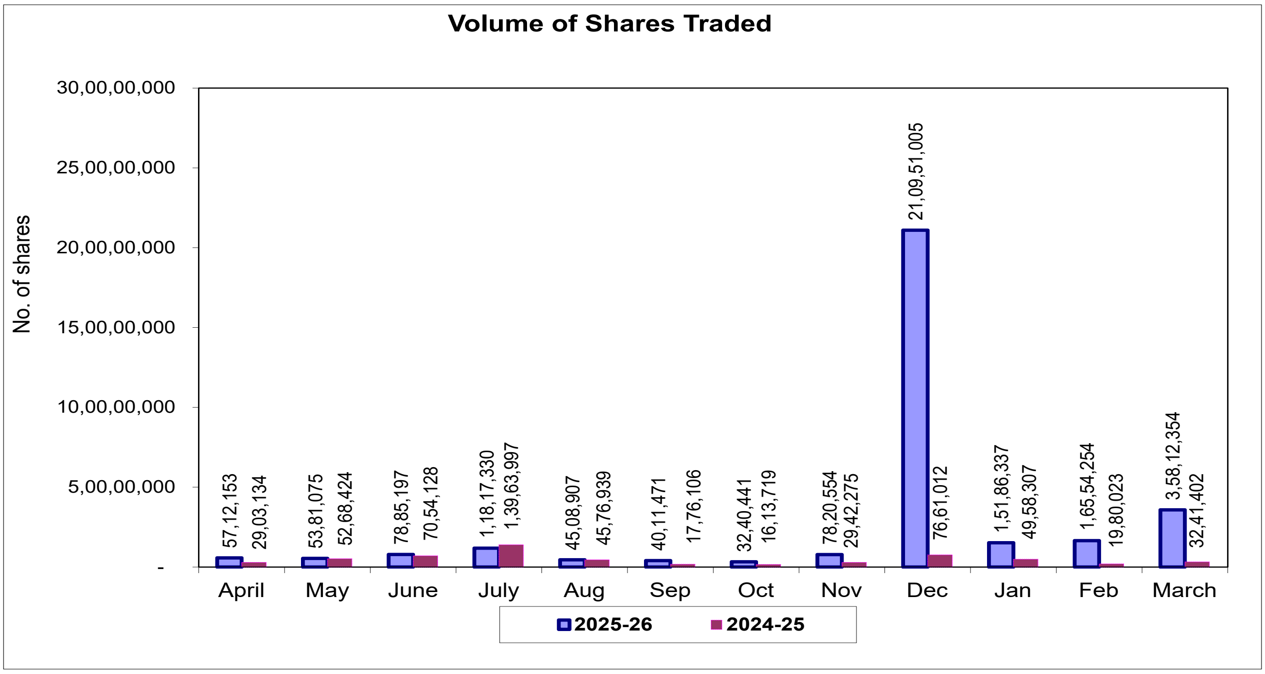


The performance of the Company's share on NSE as compared to the NIFTY 50 during the financial year 2025-26 has been as under:

Month	NIFTY-50		Roto Share-NSE		No. of Shares Traded	
	High	Low	High	Low	2025-26	2024-25
April	24,457.65	21,743.65	82.67	58.42	57,12,153	29,03,134
May	25,116.25	23,935.75	94.43	72.07	53,81,075	52,68,424
June	25,669.35	24,473.00	101.23	85.33	78,85,197	70,54,128
July	25,608.10	24,598.60	103.42	88.25	1,18,17,330	1,39,63,997
Aug	25,153.65	24,337.50	90.60	80.52	45,08,907	45,76,939
Sep	25,448.95	24,432.70	85.53	75.00	40,11,471	17,76,106
Oct	26,104.20	24,605.95	78.80	69.86	32,40,441	16,13,719
Nov	26,310.45	25,318.45	70.95	56.25	78,20,554	29,42,275
Dec	26,325.80	25,693.25	80.77	57.65	21,09,51,005	76,61,012
Jan	26,373.20	24,919.80	71.82	55.31	1,51,86,337	49,58,307
Feb	26,341.20	24,571.75	68.41	54.12	1,65,54,254	19,80,023
Mar	24,989.35	22,283.85	64.00	47.50	3,58,12,354	32,41,402

Share Prices since April till date of issue of Bonus Shares (July 11, 2025) have been adjusted.





SHAREHOLDING PATTERN

The broad shareholding pattern of the Company as on March 31, 2026 as compared to March 31, 2025 was as follows:

Category of Shareholders	As on March 31, 2026		As on March 31, 2025	
	No. of Shares	Percentage	No. of Shares	Percentage
Promoters	12,58,88,995	66.80	4,18,50,044	67.62
Mutual Funds and Banks	2,85,220	0.15	6,25,765	1.00
Private Bodies Corporate	23,99,245	1.27	10,65,917	1.70
NRIs and OCBs, FPIs	23,61,088	1.25	7,82,631	1.24
Resident Individuals and others	5,75,11,112	30.52	1,84,90,863	29.44
Total	18,84,45,660	100.00	6,28,15,220	100.00

DISTRIBUTION OF SHAREHOLDING

The distribution of shareholding of the Company as on March 31, 2026 was as follows:

Shareholding of value (in ₹)	Shareholders		Shareholding		
	Number	Percentage	Number	Amount	Percentage
1 – 5000	63025	97.33	22029921	22029921.00	11.69
5001 – 10000	970	1.50	6630142	6630142.00	3.52
10001 – 20000	400	0.62	5439730	5439730.00	2.89
20001 – 30000	133	0.21	3374423	3374423.00	1.79
30001 – 40000	61	0.09	2092701	2092701.00	1.11
40001 – 50000	43	0.07	1969467	1969467.00	1.05
50001 – 100000	66	0.10	4703987	4703987.00	2.50
100001 – and above	59	0.09	142205289	142205289.00	75.46
Total	64757	100.00	188445660	188445660.00	100.00

DEMATERIALIZATION OF SHARES AND LIQUIDITY

18,84,45,659 Equity shares out of the total 18,84,45,660 Equity shares have been dematerialized till March 31, 2026. 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: investor.services@rcmcdelhi.com

Website: http://www.rcmcdelhi.com

SHARE TRANSFER SYSTEM

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and circulars issued by SEBI from time to time, transfer of shares of listed companies held in physical form is not permitted. Accordingly, shareholders holding shares in physical form are advised to dematerialize their holdings to avoid the risk of loss of share certificates and fraudulent transactions and to avail of efficient and enhanced investor services. All correspondence relating to shares, change of address, dividend-related matters and other investor services should be addressed to the Company's Registrar and Share Transfer Agent (RTA) at the above mentioned address. Transfer of dematerialized shares can be effected through the demat accounts of the transferor(s) and transferee(s) maintained with Depository Participants.

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:

a) aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: 349 shareholders holding 4,85,000 shares having face value of ₹ 1/- each;

b) aggregate number of shareholders and their shares transferred in the suspense account during the year: 9,48,000 equity shares of ₹1/- each pertaining to 338 shareholders, pursuant to the Bonus Issue in the ratio of 2:1.

c) number of shareholders who approached listed entity for transfer of shares from suspense account during the year: 23 shareholders holding 47,000 shares;

d) number of shareholders to whom shares were transferred from suspense account during the year: 23 shareholders holding 47,000 shares;

e) number of shareholders whose shares were transferred from suspense account to IEPA account during the year: 18 shareholders holding 54,000 shares;

f) aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: 308 shareholders holding 13,32,000 shares;

g) that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares: 308 shareholders holding 13,32,000 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

1. B -15, Phase II Extension, Noida – 201305, Uttar Pradesh, India
2. 14, Roto House, Noida Special Economic Zone, Noida – 201305, Uttar Pradesh, India
3. 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 14, Roto House, NSEZ, Noida - 201035 (UP), 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, 2026, 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 is 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 ₹ 12.00 lakhs towards fees for all services is paid by the Company to the Statutory Auditors for the financial year ended March 31, 2026. 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, 2026.

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 Director seeking reappointment in the Notice of the ensuing Annual General Meeting of the Members of the Company. 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, 2026.

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 2025-26 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 2025-26.

For and on
behalf of the Board of Directors

Harish Chandra Gupta
Place: Delhi — Chairman & Managing Director
Date: 08.08.2026 — 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, 2026 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

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

Place: New Delhi

Date: 07.08.2026

SHAILESH DAYAL

Partner

FCS No. 4897

CP No. 7142

Peer Review Cert. No. 7055/2025

UDIN: F004897H001049094

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, 2026 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	**Harish Chandra Gupta**	**Pradeep Jain**
Date: 27.05.2026	**Chairman & Managing Director**	**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, 2026, 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

Place: New Delhi
Date: 07.08.2026

SHAILESH DAYAL
Partner
FCS No. 4897
CP No. 7142
Peer Review Cert. No. 7055/2025
UDIN: F004897H001049041

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

ECONOMIC OVERVIEW

Global economy

The global economy registered a growth rate of 3.5% in 2025, similar to the 3.5% achieved in 2024. This performance came despite geopolitical uncertainties, inflationary trends, supply chain realignments and changing trade dynamics. Advanced economies grew by 1.9%, while emerging markets and developing economies recorded a stronger growth of 4.5% during the year.

The global economy is projected to grow by 3.0% in 2026. Growth in advanced economies is expected to moderate to 1.7%, while emerging markets and developing economies are projected to grow by 3.8%. In 2027, emerging markets and developing economies are forecast to grow by 4.5%, compared with 1.8% in advanced economies, resulting in an overall global growth rate of 3.4%. (Source: International Monetary Fund, July 2026.)

The global economy continues to face challenges arising from geopolitical uncertainties, inflationary trends, supply chain realignments and changing trade dynamics. Despite these challenges, investments in infrastructure, energy, industrial manufacturing, water treatment and process industries continued to support industrial growth.

Indian economy

The Indian economy is estimated to grow by 7.7% in FY26, compared to 6.5% in FY25, supported by strong consumption, higher investment and easing inflation. A 7.8% growth in the last quarter highlighted a stable domestic demand and investment momentum. The Primary sector has observed 3.2% growth rate mainly driven by the performance of Agriculture and Fishery sectors. The Manufacturing, Trade, Repair, Hotels, Transport, Communication & Services related to Broadcasting, Storage and Financial Real Estate & Professional Services' sectors have attained double-digit growth in FY26. (Source: Provisional estimates of annual gross domestic product for 2025-26 dated June 5, 2026)

Government initiatives such as Make in India, Atmanirbhar Bharat, PM Gati Shakti, the National Infrastructure Pipeline, the Jal Jeevan Mission, and the Smart Cities Mission continue to drive investments in manufacturing, infrastructure, water management, and urban development, thereby creating significant long-term growth opportunities for engineering and industrial equipment manufacturers.

According to the Reserve Bank of India's Monetary Policy Statement (June 2026), India's GDP is projected to grow by 6.6% during FY 2026–27. The growth outlook continues to be supported by resilient domestic demand, healthy balance sheets of banks and corporates, and sustained investment activity. However, the Reserve Bank has highlighted that global geopolitical tensions, trade policy uncertainties, commodity price volatility, and weather-related risks remain key downside risks to the economic outlook.

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, fuelled 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 favourable 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 centre, 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 fuelled 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 labour 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.

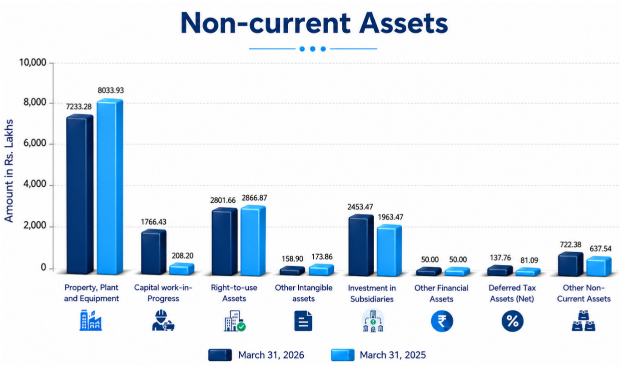
FINANCIAL STATEMENTS

The financial statements of your Company have been 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, 2026 were ₹ 15,323.88 lakhs against ₹ 14,014.96 lakhs as of March 31, 2025. Composition of non-current assets as of March 31, 2026 compared to March 31, 2025 was as under-



Property, plant and equipment

Property, plant and equipment of your Company as of March 31, 2026 were ₹ 7,233.28 lakhs compared with ₹ 8,033.93 lakhs on March 31, 2025 representing a net decrease of 9.97%. The net decrease has been primarily on account of depreciation and amortization during the year.

Capital Work-in-progress

Capital work in progress of your Company as of March 31, 2026 was ₹ 1,766.43 lakhs compared with ₹ 208.20 lakhs on March 31, 2025. The net increase has been primarily attributable to the new factory building under construction and the new plant and machinery under installation and commissioning.

Right-of-use-Assets

Right-of-use-Assets of your Company as of March 31, 2026 was ₹ 2,801.66 lakhs compared with ₹ 2,866.87 lakhs on March 31, 2025. The net decrease has been mainly due to amortization.

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, 2026 were ₹ 158.90 lakhs against ₹ 173.86 lakhs at March 31, 2025. The net decrease was on account of amortization.

Investment in Subsidiaries

Investment in Subsidiaries of your Company as of March 31, 2026 was ₹ 2,453,.47 lakhs against ₹ 1,963.47 as of March 31, 2025. The increase in investment has been on account of further investment of ₹ 490.00 lakhs in Roto Energy Systems Ltd, wholly owned subsidiary company.

Other Financial Assets

Other Financial Assets of your company comprising of fixed deposit as margin money as of March 31, 2026 was ₹ 50.00 lakhs against ₹ 50.00 as of March 31, 2025.

Deferred tax assets (net)

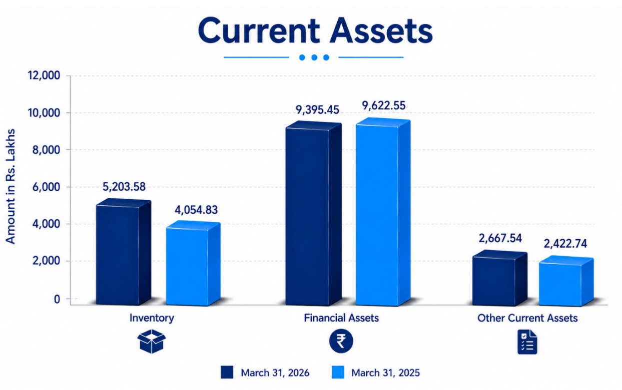
Deferred tax assets (net) of your Company as of March 31, 2026 were ₹ 137.76 lakhs against ₹ 81.09 lakhs as of March 31, 2024. The net increase was primarily attributable to the recognition of deferred tax assets arising from higher provisions for gratuity and leave liabilities following the implementation of the new Labour Code, higher depreciation under the Companies Act, increased expected credit loss provisions, and the mark-to-market (MTM) fair valuation of derivative instruments.

Other Non-current Assets

Other Non-current Assets of your Company comprising of capital advances as of March 31, 2026 were ₹ 722.38 lakhs against ₹ 637.54 lakhs as of March 31, 2025. The increase was mainly due to higher capital advances paid for construction of factory building and plant and machinery.

Current Assets

Total current assets of your Company as of March 31, 2026 were ₹ 17,266.57 lakhs against ₹ 16,100.12 lakhs as of March 31, 2025. Composition of the Current assets as of March 31, 2026 compared to March 31, 2025 was as under-



Inventories

Inventories of your Company as of March 31, 2026 were ₹ 5,203.58 lakhs against ₹ 4,054.83 lakhs as of March 31, 2025 representing a decrease of 28.33%. The increase was primarily attributable to delays in the execution of project orders, inventory held up pending customer approvals, and disruptions in global supply chains and material deliveries arising from geopolitical tensions.

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, 2026 were ₹ 9,395.45 lakhs against ₹ 9,622.55 lakhs as of March 31, 2025 representing a decrease of 2.36%. The net decrease was primarily attributable to the reduction in cash and cash equivalents due to the utilisation of funds towards the acquisition of property, plant and equipment and the construction of the factory building.

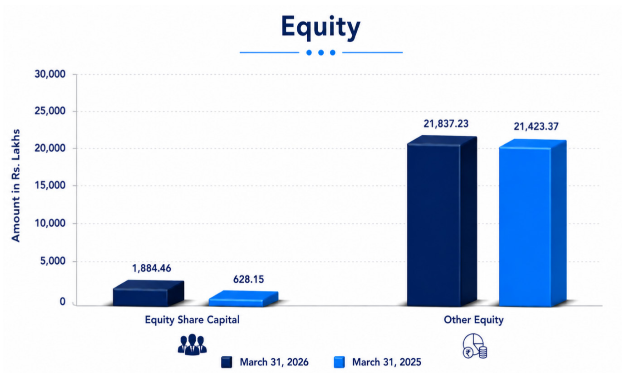
Other current assets

Other current assets of your Company as of March 31, 2026 were ₹ 2,667.54 lakhs against ₹ 2,422.74 lakhs as of March 31, 2025.

Resources:

Equity

Total equity of your Company as of March 31, 2026 was ₹ 22,051.52 lakhs as compared to ₹ 22,051.52 lakhs as of March 31, 2025 representing a net increase of 7.57%. Composition of equity as of March 31, 2026 as compared to at March 31, 2025 was as under-



Share capital

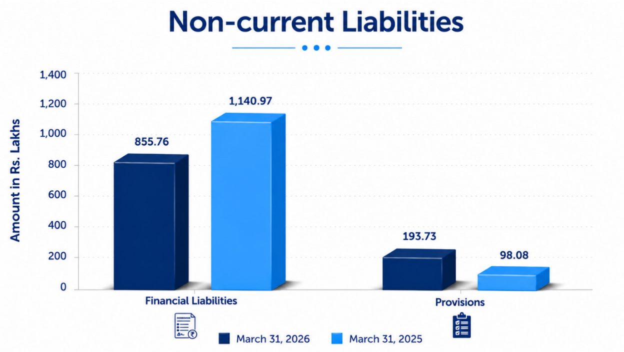
Share capital of your Company as of March 31, 2026 were ₹ 1,884.46 lakhs as compared to ₹ 628.15 as of March 31, 2025. The increase has been on account of issue of bonus equity shares during the year.

Other equity

Other equity of your Company comprises of securities premium, general reserve and retained earnings, which was ₹ 21,837.23 lakhs as of March 31, 2026 compared with ₹ 21,423.37 lakhs as of March 31, 2025 on account of retained earnings for the financial year.

NON-CURRENT LIABILITIES

Non-current liabilities of your Company as of March 31, 2026 were ₹ 1,049,.49 lakhs as compared to ₹ 1,239.05 lakhs as of March 31, 2025. Composition of Non-current liabilities as of March 31, 2026 as compared to at March 31, 2025 was as under-



Financial liabilities

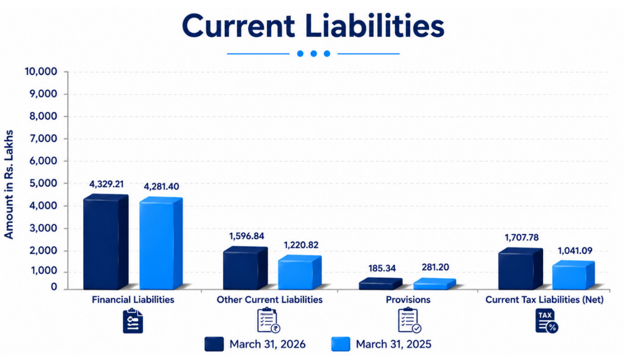
Financial liabilities of your Company comprise of long-term borrowings and lease liabilities, as of March 31, 2026, the financial liabilities were ₹ 855.76 lakhs against ₹ 1,140.97 lakhs as of March 31, 2025. The decrease was primarily attributable to the repayment of long-term borrowings and lease liabilities.

Provisions

Provisions of your Company, comprises of provisions for employee benefits, as of March 31, 2026 were ₹ 193.73 lakhs against ₹ 98.08 lakhs as of March 31, 2025. The increase was primarily attributable to higher provisions for gratuity and leave liabilities arising from the implementation of the new Labour Code.

Current Liabilities

Current liabilities as of March 31, 2026 were ₹ 7,819.17 lakhs as compared to ₹ 6,824.51 lakhs as of March 31, 2026. The composition of the current liabilities as of March 31, 2026 compared to as of March 31, 2025 was as under-



Financial liabilities

Financial liabilities of your Company, comprises of short-term borrowings, trade payables and other financial liabilities were ₹ 4,329.21 lakhs as of March 31, 2026 against ₹ 4,281.40 lakhs as of March 31, 2025. The net increase was primarily attributable to higher trade payables resulting from an increase in procurement activities towards the end of the year.

Other current liabilities

Other current liabilities of your Company, comprises of creditors for capital goods, advances from customers, taxes payable and dividend payable were ₹ 1,596.84 lakhs as of March 31, 2026 against ₹ 1,220.82 lakhs as of March 31, 2025. The net increase was mainly on account of an increase in advances received from customers.

Provisions

Provisions of your Company, comprises of short-term provisions for employee benefits, warranty and other provisions were ₹ 185.34 lakhs as of March 31, 2026 against ₹ 281.20 lakhs as of March 31, 2025. The net decrease in short-term provisions was mainly on account of the settlement of outstanding provisions.

Current tax liabilities

Current tax liabilities (Net) of your Company, comprises of provisions for income tax, were ₹ 1,707.78 lakhs as of March 31, 2026 against ₹ 1,041.09 lakhs as of March 31, 2025. The increase has been on account of tax expenses for prior period.

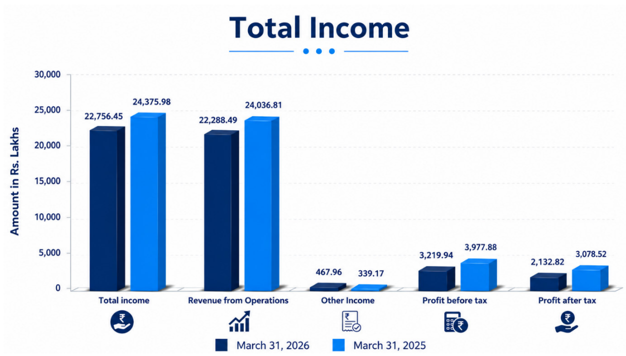
The management believes that your Company's liquidity and capital resources would be adequate to meet its expected working capital needs and other anticipated cash requirements.

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.

Standalone Financial Performance

The standalone financial performance of your company during 2025-26 as compared to 2024-25 has been as under-



Your Company's Total Income for the financial year 2025-26 was ₹ 22,756.45 lakhs, as compared to ₹ 24,375.98 lakhs in 2024-25, reflecting a decline of 6.64%. Revenue from operations during the year was ₹ 22,288.49 lakhs, as compared to ₹ 24,036.81 lakhs in the previous year, representing a decline of 7.27%. Other income during the year was ₹ 467.96 lakhs, as compared to ₹ 339.17 lakhs in the previous year.

Revenue from operations during the financial year 2025–26 were impacted by uncertainty arising from the US trade tariff measures, subdued domestic project business, organisational restructuring at the Company's overseas subsidiaries in the UK, Australia and Germany, lower-than-expected growth in the downhole pumps and solar pumping segments, the operational disruption at RPSA following the embezzlement incident, and geopolitical tensions in the Middle East, which adversely affected business activity and customer decision-making.

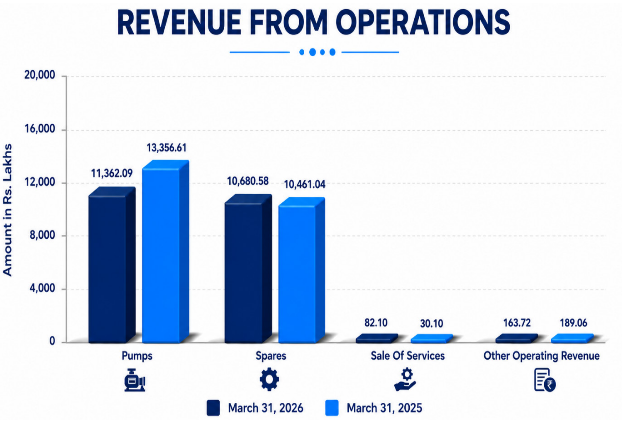
Your Company recorded a Profit before Tax of ₹ 3,219.94 lakhs during the financial year 2025-26 compared with ₹ 3,977.88 lakhs in 2024-25.

Your Company recorded a Profit after Tax of ₹ 2,132.82 lakhs during the year 2024-25 compared with ₹ 3,078.52 lakhs in 2024-25.

Profitability during the financial year 2025–26 was adversely affected by lower sales volumes, continued business development expenses in the downhole pumps and solar pumping segments despite lower revenues, operational disruption at RPSA, and increased costs arising from supply chain disruptions, higher freight, fuel and commodity prices, and pricing pressures on raw materials and bought-out items due to geopolitical developments.

REVENUE FROM OPERATIONS

Your Company's income from operations comprises domestic and export sales. Revenue from operations during the year was ₹ 22,288.49 lakhs, as compared to ₹ 24,036.81 lakhs in the previous year. The product-wise revenue from operations, viz. Pumps, Spares, and Service Income, was as under –

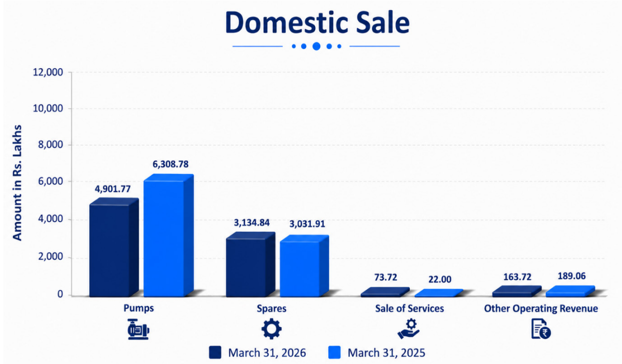


Sale of pumps during the year was ₹ 11,362.09 lakhs, as compared to ₹ 13,356.61 lakhs in the previous year, while the sale of spares stood at ₹ 10,680.58 lakhs, as compared to ₹ 10,461.04 lakhs in the previous year. Service income was ₹ 82.10 lakhs, against ₹ 30.10 lakhs in the previous year. Other operating revenue, mainly comprising the sale of scrap materials, was ₹ 163.72 lakhs, as compared to ₹ 189.06 lakhs in the previous year.

The composition of revenue from domestic and export sales during the financial year 2025-26, as compared to the financial year 2024-25, was as under:

Revenue from Domestic Sales

Revenue from Domestic sales during the financial year were recorded at ₹ 8,274.05 lakhs against ₹ 9,549.86 lakhs, which represent a decline of 13.36%. Composition of Domestic sales during the year as compared to the previous year was as follows-

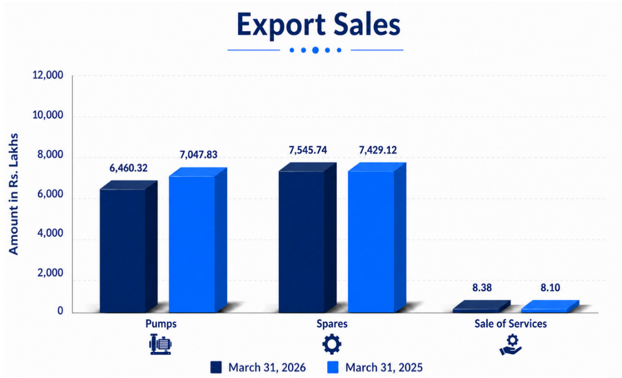


Revenue from Sale of Pumps during the year was ₹ 4,901.77 lakhs against ₹ 6,308.78 lakhs during the previous year. Sale of Spares during the year was ₹ 3,134.84 lakhs against ₹ 3,031.91 lakhs during the previous year. Service income during the year was ₹ 73.72 lakhs against ₹ 22.00 lakhs during the previous year. Other operating revenue mainly comprises of income from sales of scrap and wastage was ₹ 163.72 lakhs as compared to ₹ 189.06 lakhs during the previous year.

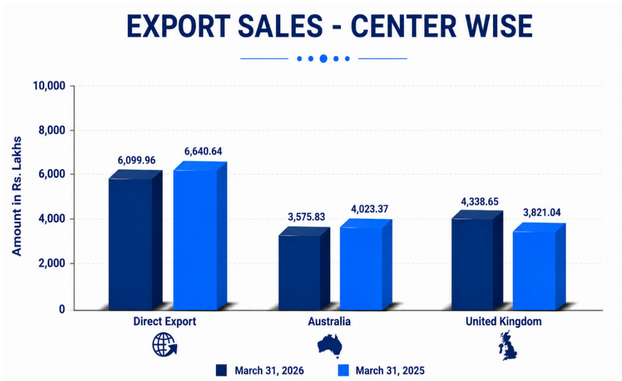
Revenue from Export Sales

Revenue from Export Sales by product

Revenue from Exports Sales during the year were ₹ 14,014.44 lakhs against ₹ 14,486.94 lakhs during the previous year, which represents a decline of 3.26%. Composition of Export Sales during the year as compared to the previous year was as follows:



Revenue from Sale of Pumps during the year was ₹ 6,460.32 lakhs against ₹ 7,047.83 lakhs during the previous year. Sales of Spares during the year were ₹ 7545.74 lakhs against ₹ 7,429.12 lakhs during the previous year. Service income during the year was ₹ 8.38 lakhs against ₹ 8.10 lakhs during the previous year.



Export Sales by Centres

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

Direct Export

Direct export sales during the year were ₹ 6,099.96 lakhs against ₹ 6,640.64 lakhs in the previous year which represents a decline of 8.14%.

Sales from Australia Branch

Sales from Australia were ₹ 3,575.83 lakhs as compared to ₹ 4,023.37 lakhs during the previous year, which has been lower by 11.12%.

Sales from U.K. Branch

Sales from United Kingdom were ₹ 4,338.65 lakhs against ₹ 3,821.04 lakhs during the previous year, which was higher by 13.55%.

KEY FINANCIAL RATIOS

Key financial ratios for the financial year 2025-26 as compared to the previous financial year were as under. Clarifications on the changes are also given.

Particulars	2025-26	2024-25	Change %	Clarification in change in is more that 25%
Debtors' turnover (days)	110	91	21.13	Higher debtors have been mainly due to delay receipt payment from marine Sector Customer and major project business.
Inventory Turnover (days)	77	63	22.34	The increase in inventory was primarily due to delays in the execution of project orders, inventory held up pending customer approvals, and disruptions in global supply chains and material deliveries caused by geopolitical tensions.
Interest coverage ratio (times)	21	21	-	-
Current ratio (times)	2.21	2.36	-6.40%	-
Debt equity ratio (times)	0.07	0.11	-36.65%	Decrease working capital facilities and repayment of Term Loans.
Operation profit margin (%)	22.22	24.47	-9.19%	-
Net profit Margin (%)	9.75	12.46	-21.76%	-
Return on Net worth (%)	9.32	14.77	36.89%	Decrease was mainly due to lower profit during the year

HEALTH, SAFETY AND ENVIRONMENT

Your Company remains committed to providing a safe, healthy and environmentally sustainable workplace and continues to maintain certification under the Occupational Health and Safety Management System – ISO 45001:2018 and the Environmental Management System – ISO 14001:2015. The management continuously reviews and strengthens its health, safety and environmental (HSE) practices through regular audits, employee awareness programmes, risk assessments and preventive measures to ensure compliance with applicable statutory and regulatory requirements.

As part of its commitment to sustainability and reduction of its carbon footprint, the Company has installed 1014 KWp rooftop solar power plant for captive consumption, which meets approximately 32% of its annual electricity requirement, thereby contributing to energy conservation and reduction in greenhouse gas emissions. Your Company continues to explore opportunities to enhance the use of renewable energy and improve resource efficiency across its operations.

Employee health and well-being remain integral to the Company's people strategy. Periodic preventive health check-up camps, wellness initiatives, safety awareness programmes and training sessions are organised to promote occupational health and foster a strong safety culture across the organisation.

The Company maintains robust safety systems and emergency preparedness measures at its manufacturing facilities. There were no material health, safety or environmental incidents during the year under review. Further, the Company's manufacturing facilities continue to operate on a zero-liquid-discharge basis, reflecting its commitment to responsible environmental stewardship and sustainable manufacturing practices.

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, the Company has prepared and presented its Business Responsibility and Sustainability Report (BRSR), reflecting its commitment to transparency, stakeholder engagement and sustainable long-term value creation.

OPPORTUNITIES AND THREATS

Opportunities

Your Company continues to witness significant growth opportunities driven by increasing global emphasis on environmental sustainability, industrial infrastructure development and technological innovation. Stringent environmental regulations and the growing focus on wastewater treatment are expected to drive sustained demand for efficient and reliable pumping solutions. Emerging economies across Asia, Africa and Latin America present substantial opportunities owing to rising investments in industrial, municipal and infrastructure projects. Further, advancements in digital technologies, including IoT-enabled smart pumps and remote monitoring solutions, offer avenues for product differentiation, enhanced operational efficiency and improved customer value. The expanding renewable energy sector, particularly biogas, biofuels and sludge management applications, is expected to create additional demand for progressive cavity pumps. In addition, the Company continues to explore strategic partnerships, technology collaborations and selective acquisition opportunities to strengthen its product portfolio, expand its geographical presence and accelerate long-term growth.

During the year, your Company introduced its P-Range of Progressive Cavity Pumps, further strengthening its product portfolio with technologically advanced, energy-efficient and customer-centric solutions. The new range offers customers enhanced performance, improved reliability, lower life-cycle costs, easier maintenance and higher operating efficiency across diverse industrial applications. It is expected to strengthen the Company's competitiveness, expand its presence in domestic and international markets, improve manufacturing efficiencies through standardized design, and contribute to sustainable revenue growth and profitability over the medium to long term.

Your Company continued to advance the development of its Downhole Pump range during the year. The products are currently undergoing field trials and validation under actual operating conditions to evaluate their performance, reliability and durability. Upon successful completion of the field trials and commercial launch, the product is expected to expand the Company's presence in the oil and gas sector, provide customers with reliable and cost-effective artificial lift solutions, diversify your Company's product portfolio and create new avenues for domestic and export growth.

Your Company's wholly owned subsidiary continued to strengthen its Solar Pumping Systems portfolio during the year. The solutions are designed to provide customers with reliable, energy-efficient and environmentally friendly pumping systems, while significantly reducing dependence on conventional power sources and operating costs. On domestic front, the increasing adoption of solar-powered pumping solutions under various Government initiatives on providing clean drinking water are expected to create significant growth opportunities for the Company, enhance its presence especially in the water management sectors, and contribute to long-term sustainable growth. On export front, Your Company's products have been well received and the Customers are quite happy with the quality of the products. On international front, your Company's products are well received reflecting their quality, reliability and performance.

Threats

Your Company operates in a highly competitive global market, facing competition from established international manufacturers as well as low-cost producers, particularly from China, which may exert pressure on pricing and operating margins. Volatility in the prices of key raw materials, including steel and elastomers, may adversely impact manufacturing costs and profitability if not adequately mitigated through pricing strategies and supply chain management. As a significant portion of your Company's revenue is derived from exports, fluctuations in foreign exchange rates may affect revenue realization and earnings. Rapid technological advancements and the emergence of alternative pumping technologies could also influence customer preferences and intensify competitive pressures, necessitating continuous investment in product innovation and research and development. Further, any slowdown in global economic activity or industrial capital expenditure may impact demand across key end-user industries, thereby affecting the Company's order inflows and growth prospects.

RISK AND CONCERNS

Global geopolitical and macroeconomic developments continue to present uncertainties for businesses across industries. Ongoing geopolitical conflicts in Eastern Europe and the Middle East, evolving trade policies and tariff measures by major economies, disruptions in global shipping routes, and persistent regional political instability continue to influence international trade, logistics and supply chains. In addition, heightened trade protectionism, changing tariff regimes, elevated interest rates in several advanced economies, and fluctuations in foreign exchange rates continue to impact global economic activity and investment sentiment. Although inflationary pressures have moderated in many economies, growth remains uneven across regions and is subject to downside risks arising from geopolitical developments and changing global trade dynamics.

Your Company has a diversified presence across major international markets and, accordingly, remains exposed to risks arising from geopolitical events, changes in international trade policies, currency volatility, supply chain disruptions and global economic conditions. Further, the increasing focus on environmental, climate-related and sustainability regulations across jurisdictions may require continuous adaptation in product design, manufacturing processes and compliance frameworks. The Company continues to closely monitor these developments, diversify its markets and supply chain, strengthen operational resilience, enhance risk management practices and focus on innovation to mitigate potential adverse impacts and create sustainable long-term value for its stakeholders.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has established a robust internal control framework commensurate with the nature, size and complexity of its business. The internal control systems are designed to ensure operational efficiency, safeguarding of assets, accuracy and completeness of accounting records, compliance with applicable laws and regulations, adherence to internal policies and procedures, and the reliability and integrity of financial and operational reporting. These controls are periodically reviewed and strengthened to address evolving business requirements and emerging risks.

The Company has substantially implemented an integrated SAP platform across its operations to enhance process standardization, operational efficiency and internal controls. SAP has been successfully implemented across the Company's operations in India and most of its overseas subsidiaries, with the balance overseas locations being integrated in a phased manner. Your Company is also progressively expanding the scope of SAP to cover additional business processes, functional areas and management reporting requirements. Further, implementation of a Customer Relationship Management (CRM) solution is underway to strengthen customer engagement, sales management and business analytics. The integration of SAP and CRM is expected to provide enhanced visibility across the value chain, improve decision-making through real-time information, strengthen governance and create operational synergies across the Group.

Your Company's Internal Audit function, carried out through an independent professional firm, evaluates the adequacy and effectiveness of the internal control systems, risk management processes and governance framework. The observations and recommendations of the Internal Auditors are periodically reviewed by the management, and appropriate corrective actions are implemented. The Audit Committee of the Board reviews the adequacy and effectiveness of the internal financial controls, internal audit findings and compliance framework, and monitors the implementation of corrective actions to ensure continuous improvement in the Company's control environment.

RESEARCH & DEVELOPMENT

Your Company continues to invest in research and development with a strategic focus on product innovation, technology advancement and process excellence. Its R&D efforts are directed towards enhancing product performance and reliability, developing new products and applications, improving manufacturing processes, optimizing costs, and advancing energy-efficient, digitally enabled and customer-centric pumping solutions to meet the evolving requirements of domestic and international markets.

During the year under review, the Company incurred revenue expenditure of ₹ 254.48 lakhs and capital expenditure of ₹ 41.47 lakhs totalling to ₹ 295.95 lakhs on research and development activities, representing 1.33% of the revenue from operations. In the previous year, the Company had also incurred revenue expenditure of ₹274.89 lakh, constituting 1.14% of the revenue from operations. The Company remains committed to sustained investments in research, innovation and technology development to strengthen its competitive advantage, expand its product portfolio and support long-term sustainable growth.

HUMAN RESOURCES & INDUSTRIAL RELATIONS

Your Company's growth and long-term success are driven by the strength, capability and commitment of its human capital. In an increasingly competitive and technology-driven business environment, your Company remains focused on attracting, developing and retaining a highly skilled, motivated and performance-oriented workforce. It continues to invest in employee learning and development through structured training programmes, leadership development initiatives, technical skill enhancement and continuous learning opportunities to build future-ready capabilities.

Industrial relations across the Company's operations remained cordial, peaceful and harmonious throughout the year under review. The Company fosters an open, inclusive and collaborative work culture that encourages innovation, teamwork, diversity, meritocracy and employee engagement. It is committed to providing rewarding career opportunities, a performance-driven work environment and a culture of continuous improvement that enables employees to realise their full potential. Through sustained investments in talent development, employee well-being, succession planning and organisational capability building, the Company aims to strengthen its human capital and support its long-term strategic objectives. By providing employees with meaningful opportunities for professional growth, skill development and career progression, the Company continues to build a motivated, high-performing and future-ready workforce aligned with its long-term business objectives.

During the year, your Company's HR division successfully recruited 65 people (replacements as well as new joining) in response to various business needs. Manpower strength as of 31.03.2026 was 517.

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.

The global positive displacement pump industry is expected to witness sustained long-term growth, driven by increasing investments in oil & gas, water and wastewater management, mining, chemicals, food & beverages, renewable energy and biogas sectors. Rising infrastructure development, rapid industrialization in emerging economies, growing emphasis on energy efficiency, and increasingly stringent environmental regulations are expected to continue creating significant opportunities for technologically advanced and reliable pumping solutions. In addition, digitalisation, automation and the adoption of smart pumping systems are expected to reshape customer expectations and enhance demand for intelligent, energy-efficient products.

At the same time, the global business environment continues to remain challenging due to geopolitical uncertainties, evolving trade and tariff policies, supply chain realignments, volatility in commodity and freight costs, foreign exchange fluctuations, and uneven economic growth across major markets. While inflationary pressures have moderated in several advanced economies, higher interest rates, trade protectionism and geopolitical developments continue to influence global investment sentiment and industrial capital expenditure.

Your Company is well positioned to capitalise on these opportunities through its diversified global presence spanning five continents, strong manufacturing capabilities, robust research and development infrastructure, expanding product portfolio and experienced management team. Continued investments in SAP and digital initiatives, and increasing focus on product innovation are expected to further enhance operational efficiency and support future growth. The Company also expects to benefit from emerging opportunities in wastewater management, biogas, renewable energy, oil & gas, mining, defence, downhole pumps and solar pumping systems, while continuing to strengthen its presence in existing and new international markets.

In line with its long-term strategic vision and stated mission 'Roto Next' USD 100 Million journey, the Company remains committed to sustainable and profitable growth through continuous innovation, customer-centric solutions, operational excellence and geographic expansion. Your Company has recalibrated its mission to achieve consolidated revenue of USD 100 million by Y30 instead of Y28, while the long-term aspiration is to establish the Company among the top five global manufacturers of Positive Displacement Pumps.

CAUTIONARY STATEMENT

This report contains certain forward-looking statements within the meaning of applicable securities laws and regulations. These statements involve risks and uncertainties that could cause actual results to differ materially from those expressed or implied. Important factors that could make a difference include economic conditions affecting demand and supply, government regulations, taxation, natural calamities, raw material prices, exchange rate fluctuations and other incidental factors. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements.

For and on behalf of the Board of Directors

Harish Chandra Gupta

Place: Delhi
Chairman & Managing Director

Date: 08.08.2026
DIN: 00334405

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	31 July 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	0120 2567902 / 0120 2567903
8.	Website	www.rotopumps.com
9.	Financial year for which reporting is being done	2025 - 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE and NSE
11.	Paid-up Capital	Rs. 18,84,45,660.00
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 0120 2567903 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	98.90%

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	98.90%

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

Note: The national presence includes operations/locations across 36 States and Union Territories.

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

62.78%

c. A brief on types of customers

The Company is widely recognised 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 & Defence, 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)	218	215	98.62%	3	1.38%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total Emp. (D + E)	218	215	98.62%	3	1.38%
Workers						
1	Permanent (F)	59	59	100.00%	0	0.00%
2	Other than Permanent (G)	240	240	100.00%	0	0.00%
3	Total workers (F+G)	299	299	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 differently abled employees (D+E)	0	0	0.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
1	Permanent (F)	0	0	0.00%	0	0.00%
2	Other than Permanent (F)	0	0	0.00%	0	0.00%
3	Total differently abled workers (F+G)	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	2	0	0.00%

22. Turnover rate for permanent employees and workers.

(Disclose trends for the past 3 years)

	FY 2025-2026 (Turnover rate in current FY)			FY 2024-2025 (Turnover rate in previous FY)			FY 2023-2024 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.53%	0.00%	20.24%	204.00%	5.00%	209.00%	179.00%	3.00%	182.00%
Permanent Workers	3.51%	0.00%	3.51%	55.00%	0.00%	55.00%	48.00%	0.00%	48.00%

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 America Inc.	Subsidiary	100.00%	No
3	Roto Pumps North America Inc.	Step down Subsidiary	100.00%	No
4	Roto Overseas Pte. Ltd.	Subsidiary	100.00%	No
5	Roto Pumps (Africa) Pty Ltd	Step down Subsidiary	100.00%	No
6	Roto Pumps (Malaysia) Sdn. Bhd.	Step down 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)

222.88 Crore Rupees

24 iii. Net worth (In Crore Rupees)

237.22 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 2025-2026 Current Financial Year			FY 2024-2025 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	Not Applicable	0	0	Not Applicable
Investors (other than shareholders)	No	0	0	Not Applicable	0	0	Not Applicable
Shareholders	Yes https://rotopumps.com/online-dispute-resolution-portal/	4	0	Not Applicable	18	0	Not Applicable
Employees and workers	Yes Grievance redressal mechanism is available	0	0	Not Applicable	0	0	Not Applicable
Customers	Yes Grievance redressal mechanism through email is available	68	36	Not Applicable	60	44	Not Applicable
Value Chain Partners	No	0	0	Not Applicable	0	0	Not Applicable
Other (please specify)	No	0	0	Not Applicable	0	0	Not Applicable

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								
1b-	Has the policy been approved by the Board? (Yes/No)	Yes								
1c-	Web Link of the Policies, if available	https://rotopumps.com/investors/policies/								
2-	Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3-	Do the enlisted policies extend to your value chain partners? (Yes/No)	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.	• Quality Management System ISO 9001: 2015 • Occupational Health and Safety Management System ISO 45001:2018 • Environmental Management System 14001: 2015								
5-	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is progressively strengthening its ESG practices and has identified the following key commitments and areas of focus: • Stakeholder Training and Awareness: Increase training and awareness initiatives for key stakeholders on relevant ESG, human rights, health and safety, and responsible business practices. • Value Chain Assessment: Progressively assess value chain partners on key aspects including human rights, health and safety, and working conditions. • Renewable Energy: Increase the share of renewable energy in the Company's overall energy consumption through greater utilisation of renewable energy sources. • Scope 3 Emissions: Progressively expand the categories of Scope 3 emissions assessed and disclosed, based on the relevance of the Company's value chain and availability of reliable data. • Product Sustainability: Continuously develop and produce cost-effective and energy-efficient products, with a focus on improving their environmental and operational performance. • Workplace Safety: Achieve zero reportable workplace accidents annually through continued focus on occupational health and safety practices. • ESG Data Management: Continue strengthening ESG data collection, monitoring and reporting processes to improve the completeness, consistency and reliability of sustainability disclosures.								
6-	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	During FY 2025-26, the Company made progress across various identified ESG initiatives and performance areas, as outlined below: • Renewable Energy: The Company's installed solar capacity reached 1,014 kWp, meeting approximately 32% of the Company's total power requirements, supporting increased utilisation of renewable energy. • Workplace Safety: The Company achieved zero reportable accidents during FY 2025-26, reflecting its continued focus on maintaining a safe and healthy workplace. • Health and Safety Training: The percentage of employees covered under health and safety measures training increased from 35.41% in FY2024-25 to 83.03% in FY2025-26, reflecting significant improvement in employee awareness and training coverage. • GHG Emissions: Scope 1 and Scope 2 emission intensity reduced from 8.60 to 8.27 tCO_2e/₹ crore, representing a reduction of approximately 3.84% during FY 2025-26.								

	• Scope 3 Emissions: The Company calculated and reported Scope 3 emissions for the first time during FY 2025-26, strengthening its understanding and reporting of value-chain-related emissions. • Input Sourcing from MSMEs/Small Producers: The percentage of inputs sourced directly from MSMEs/small producers increased from 41.77% in FY2024-25 to 57.91% in FY2025-26, representing an increase of 16.14 percentage points (approximately 38.64% year-on-year growth). • ESG Data Management: The Company adopted KARBON, an ESGmanagement platform by Planet Sustech Pvt. Ltd., to streamline ESG data collection, monitoring and reporting, supporting improved data management and 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 Cimplyfive 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-		**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
	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. If yes, provide name of the agency.	Yes	Yes	Yes	No	No	Yes	No	No	No
		• M/s TUV SUD South Asia Private Limited • M/s RN Marwaha & Co. LLP								

Note: • 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	1	Familiarisation programme role and responsibilities of directors	100.00%
Key Managerial Personnel	4	• Prevention of Sexual harassment (POSH) • ESG • Nine Principles of NGRBC • Sustainability	100.00%
Employees other than BoD and KMPs	1	Effective Transformation for Organizational Success	90.00%
Workers	19	• VMC Machine Programming & Setting • CNC Machine Programming & Setting • 5S • Daily Machine Check Sheet • Machine Accuracy Checking • CNC Alignment • Training on 5S • Meaning of Kaizen and Poka-Yoke and Their Importance • Fire Safety • Basic Training on Inserts, Cutting Tools and Their Nomenclature • Kaizen	93.33%

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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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				Not Applicable	
Settlement		Nil			
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		Nil		Not Applicable
Punishment				

Note: The Company has not incurred any monetary or non-monetary penalties, fines, settlements, compounding fees, imprisonment or punishment from any regulatory/enforcement agency or judicial institution during the financial year.

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
As no monetary or non-monetary actions were reported, there were no instances requiring an Appeal/Revision during the financial year. Accordingly, this disclosure is Not Applicable.	

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 its business in a transparent and accountable manner, while promoting the highest standards of ethics and integrity among its stakeholders. The Policy provides for appropriate internal mechanisms to identify, prevent, report and investigate instances of fraud, bribery and corruption and, where required, undertake appropriate disciplinary action:

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directors KMPs Employees Workers	Nil	Nil

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

	FY 2025-2026 Current Financial Year		FY 2024-2025 Previous Financial Year	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Not Applicable	Nil	Not Applicable

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Number of days of accounts payable	93.00	68.00

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Concentration of purchases	a.	Purchases from trading houses as % of total purchases	39.97%	38.60%
	b.	Number of trading houses where purchases are made from	285	276
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	52.77%	19.28%
Concentration of Sales	a.	Sales to dealers /distributors as % of total sales	3.85%	4.12%
	b.	Number of dealers / distributors to whom sales are made	48	33
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers /distributors	82.02%	92.84%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	3.64%	1.73%
	b.	Sales (Sales to related parties / Total Sales)	26.21%	24.72%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	98.48%	97.24%
	d.	Investments (Investments in related parties / Total Investments made)	100.00%	100.00%

LEADERSHIP INDICATORS

1- **Awareness programmes conducted for value chain partners on any of the principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners under the awareness programmes)
	Not Applicable	

Note: During the financial year, the Company did not conduct any specific awareness programmes for its value chain partners.

2- **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.**

Yes. The Company has processes in place to identify, prevent and manage potential conflicts of interest involving members of the Board. Related Party Transactions are reviewed and approved by the Audit Committee and the Board, as applicable, in accordance with the Company's established policies and applicable regulatory requirements.

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	0.00%	2.51%	No specific R&D or Capex expenditure was incurred towards technologies aimed at improving environmental and social impacts during the financial year.
Capex	0.00%	0.00%	

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 established procedures for sustainable sourcing. The percentage of inputs sourced sustainably is currently not tracked separately; the Company is progressively strengthening its mechanism for systematic tracking and monitoring of sustainable sourcing practices.

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. The Company's activities do not fall within the applicable Extended Producer Responsibility (EPR) framework for the reporting period.

LEADERSHIP INDICATORS

1- **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ assessment was conducted	Whether conducted by Independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable					

Note: The Company has not conducted any Life Cycle Assessment (LCA) of its products during the reporting period. Accordingly, the above disclosure is Not Applicable.

2- **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/ Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable		

Note: As no Life Cycle Assessment was conducted during the reporting period, no significant environmental or social concerns or risks were identified through an LCA.

3- **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Nil		

Note: The Company currently does not separately track the percentage of recycled or reused input materials used in production and is progressively strengthening its mechanism for systematic tracking of such inputs.

4- **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable					
E-waste						
Hazardous waste						
Other waste						

Note: No quantities of products or packaging reclaimed at the end of their life cycle under the specified categories were reported during the financial year.

5- **Reclaimed products and their packaging materials (as percentage of products sold) for each product category.**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

Note: The Company currently does not separately track reclaimed products and packaging materials as a percentage of products sold.

PRINCIPLE-3

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

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		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	215	215	100.00%	215	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	3	3	100.00%	3	100.00%	3	100%	0	0.00%	0	0.00%
Total	218	218	100.00%	218	100.00%	3	0.01%	0	0.00%	0	0.00%
Other than Permanent employees											
Male	Not Applicable										
Female											
Total											

Note: The Company does not have any other-than-permanent employees during the reporting period.

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

Category	Total (A)	% of workers covered by									
		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	59	59	100.00%	59	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	59	59	100.00%	59	100.00%	0	0.00%	0	0.00%	0	0.00%
Other than Permanent workers											
Male	240	179	74.58%	240	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	**240**	**179**	**74.58%**	**240**	**100.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**

1c- **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	0.11%	0.12%

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

Benefits	FY 2025-2026 Current Financial Year			FY 2024-2025 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	97.25%	97.32%	Yes	98.09%	98.23%	Yes
Gratuity	100%	100%	Not Applicable	100.00%	16.22%	Not Applicable
ESI	0.46%	57.53%	Yes	0.48%	67.26%	Yes
Others-Specify	Not Applicable					

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.

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.**

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	Not Applicable			
Female				
Total				

Note: No permanent employees or permanent workers availed parental leave during the reporting period. Accordingly, the return-to-work and retention rates are not applicable.

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	218	0	0.00%	209	0	0.00%
Male	215	0	0.00%	204	0	0.00%
Female	3	0	0.00%	5	0	0.00%
Total Permanent Workers	59	0	0.00%	55	0	0.00%
Male	59	0	0.00%	55	0	0.00%
Female	0	0	0.00%	0	0	0.00%

8- Details of training given to employees and workers.

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 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	215	178	82.79%	85	39.53%	204	70	34.31%	80	39.22%
Female	3	3	100.00%	3	100.00%	5	4	80.00%	4	80.00%
Total	218	181	83.03%	88	40.37%	209	74	35.41%	84	40.19%
Workers										
Male	299	205	68.56%	95	31.77%	339	300	88.50%	60	17.70%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**299**	**205**	**68.56%**	**95**	**31.77%**	**339**	**300**	**88.50%**	**60**	**17.70%**

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

Category	FY 2025-2026 Current Financial Year			FY 2024-2025 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	215	15	6.98%	204	154	75.49%
Female	3	0	0.00%	5	4	80.00%
Total	218	15	6.88%	209	158	75.60%
Workers						
Male	299	219	73.24%	339	55	16.22%
Female	0	0	0.00%	0	0	0.00%
Total	**299**	**219**	**73.24%**	**339**	**55**	**16.22%**

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 effort 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 committees and other channels, which are reviewed by the safety team to take corrective and preventive action, thereby ensuring a safe working environment.

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 Organization has established process the 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 vaccination drives, regular medical camps and health checkups 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.
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 2025-2026 Current Financial Year			FY 2024-2025 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 Health & Safety	Nil		Not Applicable	Nil		Not Applicable

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.

No significant safety-related incidents or material risks/concerns were identified through the health and safety practices and working conditions assessments during the reporting period. Accordingly, no specific corrective actions were required to address such risks or concerns.

LEADERSHIP INDICATORS

1- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Employees: Yes

Workers: Yes - for permanent workers only

2- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company mandates that value chain partners adhere to applicable labour laws, tax regulations and requirements relating to the timely deposit of statutory dues. Contractors and key vendors are required to submit periodic supporting documentation, including wage registers, bank transfer confirmations and challans evidencing deposits towards Provident Fund (PF) and Employee State Insurance (ESIC), as applicable.

3- Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-2025 Previous Financial Year	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year	Pending resolution at the end of year
Employees Workers	Nil	Nil	Nil	Nil

4- **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

No

5- **Details on assessment of value chain partners.**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	0.00%
Working Conditions	0.00%

6- **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

No assessments of value chain partners' health and safety practices and working conditions were conducted during the reporting period. Accordingly, no corrective actions were required in this regard.

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 & Marginalised 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

LEADERSHIP INDICATORS

1- **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The Company engages with its key stakeholders on economic, environmental and social matters through established stakeholder engagement mechanisms. Key matters and feedback arising from such engagements are considered by the relevant management personnel and, where material, are appropriately reported to the Board or its Committees for consideration.

2- **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

The Company engages with relevant stakeholders through established channels such as meetings, correspondence, telephone calls, community engagements and grievance mechanisms. The feedback and concerns received through these engagements are reviewed by the relevant functions and considered, as appropriate, in identifying and addressing matters relating to employees and workers, customers, communities and other stakeholders, including relevant environmental and social considerations.

3- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company engages with communities through community meetings, camps and other appropriate communication channels. The Company provides avenues for communities to communicate their concerns and feedback, which are reviewed by the concerned personnel and addressed, as appropriate, through suitable measures. The Company continues to engage with communities with the objective of understanding their needs and supporting inclusive and responsible development.

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 2025-2026 Current Financial Year			FY 2024-2025 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	218	35	16.06%	209	24	11.48%
Other than permanent	0	0	0.00%	0	0	0.00%
Total employees	**218**	**35**	**16.06%**	**209**	**24**	**11.48%**
Workers						
Permanent	59	0	0.00%	55	0	0.00%
Other than permanent	240	0	0.00%	284	0	0.00%
Total workers	**299**	**0**	**0.00%**	**339**	**0**	**0.00%**

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

Category	FY 2025-2026 Current Financial Year					FY 2024-2025 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	218	0	0.00%	218	100.00%	209	0	0.00%	209	100.00%
Male	215	0	0.00%	215	100.00%	204	0	0.00%	204	100.00%
Female	3	0	0.00%	03	100.00%	5	0	0.00%	5	100.00%
Other than permanent	Not Applicable									
Male										
Female										
Workers										
Permanent	59	0	0.00%	59	100.00%	55	0	0.00%	55	100.00%
Male	59	0	0.00%	59	100.00%	55	0	0.00%	55	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than permanent	240	0	0.00%	240	100.00%	271	0	0.00%	271	100.00%
Male	240	0	0.00%	240	100.00%	271	0	0.00%	271	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Note: The Company did not have any other-than-permanent employees during the reporting period. Accordingly, the disclosure for this category is Not Applicable.

3a- 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)	6	82,20,000	2	2,45,000
Key Managerial Personnel	2	29,86,000.00	0	0.00
Employees other than BoD and KMP	209	9,49,848.00	3	9,54,648.00
Workers	59	4,12,536.00	0	0.00

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Gross wages paid to females as % of total wages	0.72%	0.67%

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 behaviour. 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 2025-2026 Current Financial Year			FY 2024-2025 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 Discrimination at workplace Child Labour Forced Labour/Involuntary Labour Wages Other human rights related issues	Nil		Not Applicable	Nil		Not Applicable

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 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	0.00%	0.00%
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	45.45%
Forced Labour/Involuntary Labour	45.45%
Sexual Harassment	45.45%
Discrimination at workplace	45.45%
Wages	45.45%
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.

LEADERSHIP INDICATORS

1- **Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**

No business process was modified or introduced during the reporting period specifically as a result of human rights grievances or complaints.

2- **Details of the scope and coverage of any Human rights due-diligence conducted.**

The Company addresses human rights considerations through its established policies, practices and applicable statutory requirements across its operations. Human rights-related aspects are considered as part of the Company's ongoing management and compliance practices. No separate formal Human Rights due diligence assessment was conducted during the reporting period.

3- **Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?**

The Company is committed to providing an inclusive and accessible environment for differently abled visitors and endeavours to facilitate accessibility at its premises in accordance with applicable statutory requirements.

4- **Details on assessment of value chain partners.**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0.00%
Discrimination at workplace	0.00%
Child Labour	0.00%
Forced Labour/Involuntary Labour	0.00%
Wages	0.00%
Others – please specify	-

5- **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.**

No assessments of value chain partners were conducted during the reporting period in relation to the parameters specified above. Accordingly, no corrective actions were required.

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
From renewable sources			
Total electricity consumption (A)	Gigajoule (GJ)	3,695.69	3,960.00
Total fuel consumption (B)	Gigajoule (GJ)	0.00	0.00
Energy consumption through other sources (C)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	3,695.69	3,960.00
From non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	7,761.93	8,632.00
Total fuel consumption (E)	Gigajoule (GJ)	5,327.22	4,629.00
Energy consumption through other sources (F)	Gigajoule (GJ)	0.00	0.00
Total energy consumed from non renewable sources (D+E+F)	Gigajoule (GJ)	13,089.15	13,261.00
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	16,784.84	17,221.00
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / CR. ₹	75.31	71.6
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	Gigajoule (GJ) / 10 MN USD	1,531.81	1480
Energy intensity in terms of physical output	Gigajoule (GJ)/FTE	32.47	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 carries out by an external agency? (Y/N) if yes, name of the external agency.

No independent assessment/evaluation/assurance of the energy consumption data has been carried out by an external agency during the reporting period.

Energy intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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.

The Company does not have any sites or facilities identified as Designated Consumers under the Perform, Achieve and Trade (PAT) Scheme of the Government of India. Accordingly, the disclosure relating to PAT targets is Not Applicable.

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

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	37,979.74	41,239.00
(iii) Third party water	2,296.33	2,254.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	40,276.07	43,493.00
Total volume of water consumption (in kilo litres)	38,457.48	43,493.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (kilo litres / Crore Rs.)	172.55	181
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	3,509.67	3739
Water intensity in terms of physical output	74.39	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 independent assessment/evaluation/assurance of the water withdrawal and consumption data has been carried out by an external agency during the reporting period.

Water intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the International Monetary Fund (IMF) PPP conversion factor. The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

No independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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

Yes. The Company has implemented Zero Liquid Discharge (ZLD) mechanisms at applicable manufacturing facilities. Wastewater and effluents generated during operations are treated through appropriate Sewage Treatment Plants (STP) and Effluent Treatment Plants (ETP), wherever applicable, and the treated water is reused for designated purposes..

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

Parameter	Please specify unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
NOx	Tonn	0.00054	3.02
SOx	Tonn	0.00	0.00
Particulate matter (PM)	Tonn	0.00012	0.51
Persistent organic pollutants (POP)	Tonn	0.00	0.00
Volatile organic compounds (VOC)	Tonn	0.00	0.00
Hazardous air pollutants (HAP)	Tonn	0.00	0.00
Others – HC	Tonn	0.00025	1.03

Note: FY 2025-26 air emissions are reported as total quantities in tonnes, whereas FY 2024-25 figures were reported as pollutant concentrations in mg/Nm^3. Therefore, the figures are not directly comparable.

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

Yes. The Company conducts periodic stack evaluations through independent external agency: GLOBAL ENVIRO Laboratories LLP.

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

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	312.82	330.00
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes OF CO2 equivalent	1,530.82	1743.00
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes OF CO2 equivalent / Cr. Rs.	8.27	8.6
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes OF CO2 equivalent / 10 Mn. USD	168.21	178
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes OF CO2 equivalent /FTE	3.57	3.8
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	-	-

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 independent assessment/evaluation/assurance of Scope 1 and Scope 2 greenhouse gas (GHG) emissions data has been carried out by an external agency during the reporting period.

Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.36	0.00
E-waste (B)	0.00	0.00
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	0.00
Battery waste (E)	0.00	1.1
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	3.62	12
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	9.56	1
Total (A+B + C + D + E + F + G + H)	**14.53**	**14.1**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (metric tonnes / Crore Rs.)	0.07	0.059
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.42	1.21
Waste intensity in terms of physical output	0.03	0.026
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
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	14.53	1.1
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	**14.53**	**1.1**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	13
Total	**0.00**	**13**

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 independent assessment/evaluation/assurance of waste management data has been carried out by an external agency during the reporting period.

Waste intensity adjusted for Purchasing Power Parity (PPP) has been calculated using the Purchasing Power Parity conversion factor published by the International Monetary Fund (IMF). The PPP conversion factor considered is 20.34 for FY 2025-26 and 20.66 for FY 2024-25.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

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 waste management practices guided by the principles of Reduce, Reuse and Recycle. Hazardous waste is disposed of only through authorised agencies approved by the State Pollution Control Board (SPCB), and waste generation is managed within the applicable limits prescribed under SPCB/CPCB consents. The Company has established procedures, aligned with applicable statutory and regulatory requirements, to minimise hazardous waste generation. These practices are subject to internal audits and periodic external audits by authorised agencies.

Waste generated at the Company's facilities is segregated into hazardous and non-hazardous waste streams and stored in designated areas prior to recycling or disposal through authorised agencies, as applicable. Organic waste generated from kitchens is further utilised for vermicomposting.

Through these practices, the Company seeks to promote responsible waste management and efficient resource utilisation.

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.
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.			

LEADERSHIP INDICATORS

1- **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres).**

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area

Not Applicable

(ii) Nature of operations

Not Applicable

(iii) Water withdrawal, consumption and discharge in the following format

Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres)	0.00	0.00
Total volume of water consumption (in kilolitres)	0.00	0.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.00	0.00
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00	0.00
Water intensity in terms of physical output	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity	0.00	0.00
Water discharge by destination and level of treatment (in kilolitres)		
(i) Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) To Seawater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00

	Parameter	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
(v)	**Others**	0.00	0.00
	- No treatment	0.00	0.00
	- With treatment – please specify level of treatment	0.00	0.00
	Total water discharged (in kilo litres)	0.00	0.00

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 independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	502.82	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO2 equivalent / Cr. ₹	2.26	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes OF CO2e /FTE	0.97	-

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 independent assessment/evaluation/assurance has been carried out by an external agency during the reporting period.

ESG data compilation, monitoring and calculations have been facilitated through Planet Sustech's ESG management platform, KARBON, which supports structured data collection, calculation and reporting of sustainability performance indicators.

3- With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along -with prevention and remediation activities.

Not Applicable, as the Company does not have operations located in ecologically sensitive areas covered under the disclosure.

4- If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format.

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
No specific initiative or innovative technology/solution was identified under this disclosure during the reporting period.		

5- Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Business continuity and disaster management measures are established to support continuity of critical operations and minimise disruption arising from unforeseen events. The measures include identification of potential risks, emergency response, recovery and restoration of critical operations, along with defined roles and communication mechanisms. Appropriate preparedness and response measures are undertaken to strengthen business resilience and facilitate continuity of essential business activities.

6- Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No assessment of the environmental impacts arising from the Company's value chain was conducted during the reporting period. Accordingly, no specific mitigation or adaptation measures were undertaken in this regard.

7- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

No value chain partners were assessed specifically for environmental impacts during the reporting period.

8- Introduction of Green Credits Disclosure

8 i- Green Credits generated or procured by the listed entity.

Nil

8 ii- Green Credits generated or procured by the top ten value chain partners (based on purchase and sales value).

Nil

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	

LEADERSHIP INDICATORS

1- Details of public policy positions advocated by the entity:

S. NO	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
			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		

Note: No projects requiring Social Impact Assessment (SIA) were undertaken by the Company during the reporting period.

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		

Note: The Company did not have any projects involving ongoing Rehabilitation and Resettlement (R&R) during the reporting period.

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

The Company has established mechanisms to receive and redress grievances raised by the community. Grievances may be communicated to the Company through formal or informal channels, including written or verbal communication, and are addressed by the concerned personnel. Site-level teams, including the HR and Administration functions, facilitate the resolution of community concerns, with issues being appropriately documented and followed up for timely closure. The Company also engages with local communities through formal and informal interactions, meetings and other engagement initiatives to understand their concerns and foster constructive relationships. Senior management engages with communities, as appropriate, to facilitate effective communication and collaboration..

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

	FY 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Directly sourced from MSMEs/ small producers	57.91%	41.77%
Directly from within India	92.32%	83.60%

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 2025-2026 Current Financial Year	FY 2024-2025 Previous Financial Year
Rural	0.00%	0.00%
Semi-urban	0.00%	0.00%
Urban	50.27%	56.18%
Metropolitan	49.73%	43.82%

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

LEADERSHIP INDICATORS

1- **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).**

Details of negative social impact identified	Corrective action taken
Not Applicable	

Note: No significant negative social impacts were identified through Social Impact Assessments during the reporting period. Accordingly, no specific corrective actions were required.

2- **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.**

Note: The Company did not undertake any CSR projects in designated Aspirational Districts during the reporting period.

3- (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)-**

No

(b) **From which marginalized /vulnerable groups do you procure?**

Not Applicable

(c) **What percentage of total procurement (by value) does it constitute?**

Not Applicable

4- **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. NO	Intellectual Property based on tradi-tional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

Note: The Company has not identified any intellectual property owned or acquired based on traditional knowledge during the reporting period. Accordingly, no benefits were derived or shared in this regard.

5- **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

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

Note: No adverse orders relating to intellectual property disputes involving traditional knowledge were reported during the reporting period. Accordingly, no corrective actions were required.

6- Details of beneficiaries of CSR Projects.

S. NO	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable & marginalized groups
1	Kalpataru Society - Infrastructure development - Reconstruction of Panchayat House	NA	NA
2	CSR Cell Ceremonial Welfare Directorate, Indian Army - welfare of wards of war veterans, widows and serving personnel of the Indian Army	NA	NA
3	Infrastructure development (Classroom Furniture) in Government Composite School, Mamoora, Noida	NA	NA
4	Infrastructure development (Classroom Furniture) in Government Composite School, Salarpur, Noida	NA	NA
5	Infrastructure development (Classroom Furniture) in Government Primary School, Chipyana Greater Noida	NA	NA
6	Infrastructure development (Classroom Furniture) in Government Junior High School, Tugalpur, Greater Noida	NA	NA
7	Prime Minister National Relief Fund (PMNRF)	NA	NA

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 are available to facilitate the submission of product- and service-related complaints. Each complaint is addressed through established escalation procedures within specified timelines. Customers can also reach the Company through email and WhatsApp for service-related concerns and feedback. These facilities are available 24×7 to facilitate prompt and effective resolution of consumer concerns.

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 2025-2026 Current Financial Year			FY 2024-2025 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 Advertising Cyber-security Delivery of essential services Restrictive Trade Practices Unfair Trade Practices	Nil	Nil	Not Applicable	Nil	Nil	Not Applicable
Other	68	36	Technical sup-port complaints	60	44	Technical sup-port 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

LEADERSHIP INDICATORS

1- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Information relating to the Company's products and services is made available through its website and other established customer communication channels.

2- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The Company provides relevant product and service information to consumers through its established communication channels to facilitate safe and responsible usage of its products and services.

3- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company communicates relevant information to customers regarding product and service availability, as applicable, through its established customer communication channels.

4- Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes. The Company provides product information in accordance with applicable statutory and regulatory requirements. No formal consumer satisfaction survey was undertaken during the reporting period.

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 2026, 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, 2026, 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, 2026. 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, 2026 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 4 subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs.618.56 lakhs as at 31 March, 2026, total revenues of Rs.3,018.27 lakhs, total net loss after tax of Rs.54.02 lakhs, total comprehensive income/(loss) of Rs.24.15 lakhs for the year ended 31 March,2026, net cash inflow of Rs.43.34 lakhs for the year ended 31 March, 2026. as considered in the consolidated audited financial results. These consolidated financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors.

Further, financial results/information of Roto Overseas Pte Ltd., Singapore, Roto Pumps Americas Inc., USA, Roto Pumps North America, Inc., and Roto Pumps GMBH, Germany, have not been Audited by their independent auditors, and the financial information has been provided to us by the management, and financial results/information of these subsidiaries reflects having assets of Rs.1,411.73 lakhs as at 31 March 2026 total revenues of Rs.8,446.76 lakhs, total net profit after tax of Rs.399.15 lakhs, total comprehensive income of Rs.205.59 lakhs for the year ended 31 March,2026, net cash inflow of Rs.92.48 lakhs for the year ended 31 March, 2026.

Further in respect of Roto Pumps Americas Inc., USA, Roto Pumps North America Inc., the management has provided the independent accountants' compliance report and 1 foreign subsidiary is non-operative. Our conclusion, in so far as relates to these subsidiaries is solely based on the report of other auditor and management certification.

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, 2026 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, 2026 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, 2026 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, 2026;

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, 2026.

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(xxi) 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, the company has used an accounting software for maintaining its books of account for the financial year ended March 31,2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.

For **R.N. Marwah & Co. LLP**
Chartered Accountants
(Firm's Registration No. 001211N/N500019)

Sunil Narwal
(Partner)
Membership No. 511190
UDIN: 26511190PQBIXX4734

Place: Delhi
Date: 27.05.2026

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 2026, we have audited the internal financial controls over financial reporting of ROTO PUMPS LIMITED ("the Holding Company") its subsidiaries 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 2026, 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: 26511190PQBIXX4734

Place: Delhi
Date: 27.05.2026

Consolidated Balance Sheet

As at March 31st, 2026

(Amount in INR Lakhs)

PARTICULARS	Note No	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	3	7,606.16	8,469.63
(b) Capital work-in-progress	4	1,772.09	212.79
(c) Right- to- Use Assets	5(a)	2,928.05	3,019.06
(d) Other Intangible assets	6	424.12	460.83
(e) Goodwill		-	78.50
(f) Other financial assets	7	50.00	50.00
(g) Deferred Tax Assets (Net)	19	351.90	201.86
(h) Other Non Current Assets	14(a)	728.46	646.34
TOTAL NON-CURRENT ASSETS		**13,860.78**	**13,139.01**
CURRENT ASSETS			
(a) Inventories	8	7,071.73	5,435.49
(b) Financial Assets			
(i) Trade receivables	9	7,474.68	7,357.98
(ii) Cash and cash equivalents	10	1,657.51	2,355.64
(iii) Bank balances other than (ii) above	11	619.72	595.77
(iv) Loans	12	12.67	20.56
(v) Other financial assets	13	207.83	184.81
(c) Other current assets	14(b)	3,715.11	2,868.22
TOTAL CURRENT ASSETS		**20,759.25**	**18,818.47**
TOTAL ASSETS		**34,620.03**	**31,957.48**
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	15	1,884.46	628.15
b) Other Equity	16	22,140.71	21,496.95
c) Non Controling Interest		-	80.90
TOTAL EQUITY		**24,025.17**	**22,206.00**
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	17	92.12	276.43
(ii) Lease Liabilities	5(b)	894.45	1,083.32
(b) Provisions	18	193.74	78.94
TOTAL NON-CURRENT LIABILITIES		**1,180.31**	**1,438.69**
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	20	1,926.38	2,784.92
(ii) Lease Liabilities	5(b)	266.58	341.30
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	21	359.43	436.15
Total outstanding dues of creditors other than micro enterprises and small enterprises		2,183.31	1,601.30
(iv) Other financial liabilities (other than those specified in item (b))	22	215.57	9.52
(b) Other current liabilities	23	2,221.49	1,590.28
(c) Provisions	24	219.69	340.64
(d) Current Tax Liabilities (Net)	25	2,022.10	1,208.68
TOTAL CURRENT LIABILITIES		**9,414.55**	**8,312.79**
TOTAL EQUITY AND LIABILITIES		**34,620.03**	**31,957.48**

The Significant Accounting policies and accompaning notes mentioned are an intergral part of financial statements — 1 to 56

As per our report of even date.

For R.N Marwah & Co LLP
Chartered Accountants
(Registration No.0001211N/N500019)

Sunil Narwal
PARTNER
Membership No.511190

PLACE: DELHI
DATE : 27.05.2026

For and on behalf of the Board

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN : 00334405)

(ANURAG GUPTA)
Jt. Manging Director
(DIN : 00334160)

(PRADEEP JAIN)
Chief Financial Officer
(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

Consolidated Statement of Profit and Loss

As at March 31st, 2026

(Amount in INR Lakhs)

PARTICULARS	Note	As at 31st March, 2026	As at 31st March, 2025
INCOME			
Revenue from Operations	26	28,464.75	29,387.20
Other Income	27	484.13	363.23
TOTAL INCOME		**28,948.88**	**29,750.43**
EXPENSES			
Cost of Materials consumed	28	9,908.90	9,738.66
Change in Inventories of Finished goods and Work in Progress	29	(1,106.99)	58.57
Employee Benefits Expense	30	8,715.80	7,781.69
Finance Costs	31	313.73	408.97
Depreciation & Amortisation Expense	32	1,654.47	1,854.70
Other Expenses	33	5,786.57	5,512.14
TOTAL EXPENSES		**25,272.48**	**25,354.73**
Profit before Tax		3,676.40	4,395.70
Tax expenses			
Current tax		1,075.11	1,281.12
Deferred Tax	19	(141.27)	(97.10)
Short/(Excess) Provisions- earlier years		266.88	(151.96)
Profit for the year		**2,475.68**	**3,363.64**
Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans		33.94	(66.95)
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)		(115.39)	(89.12)
(ii) Income tax relating to items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans	19	8.38	(16.83)
Total Other Comprehensive Income/(Loss) for the Year (Net of Tax)		**(73.07)**	**(172.90)**
Total comprehensive income for the year		**2,402.61**	**3,190.74**
Profit/Loss for the year attributable to			
Owners of the Parent		2,475.68	3,379.57
Non Controlling Interest			(15.93)
		2,475.68	**3,363.64**
Other Comprehensive Income attributable to			
Owners of the Parent		(73.07)	(158.05)
Non Controlling Interest			(14.85)
		(73.07)	**(172.90)**
Total Comprehensive Income attributable to			
Owners of the Parent		2,402.61	3,221.52
Non Controlling Interest		-	(30.78)
		2,402.61	**3,190.74**
Earnings per equity share:	34	**1.31**	**1.78**
Basic and Diluted (Face value Rs.1 per equity share)(In Rupees)			

The Significant Accounting policies and accompaning 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. Manging 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 : 27.05.2026

CONSOLIDATED CASH FLOW STATEMENT

For The Year Ended 31st March, 2026

(Amount in INR Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	3,676.40	4,395.70
Adjustment for :		
Depreciation	1,654.47	1,866.90
Finance Cost	211.11	272.35
Interest on Lease Liabilities	102.62	136.62
Interest Income	(70.99)	(71.69)
Net (gains)/loss on disposal of property, plant and equipment	(0.25)	(23.16)
Remeasurement of defined benefit liabilities	42.32	(66.95)
Net (gains)/loss on fair valuation of derivative contracts	-	(2.15)
Net gains/(loss) on foreign currency translation	(115.39)	(89.29)
Provisions for Gratuity, Leave Encashment & Warranty (Net of Reversal)	(6.16)	-
Operating Profit / (Loss) before Working Capital Changes	**5,494.13**	**6,418.33**
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	(1,636.25)	41.62
Trade receivables	(116.70)	(1,376.18)
Loans	7.89	(6.69)
Other current financial assets	(23.02)	66.95
Other current assets	(350.61)	(97.53)
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	505.29	244.65
Other current financial liabilities	206.05	(2.14)
Other current liabilities	631.24	(188.02)
Provisions		106.25
Cash generated from operations (A)	**4,718.02**	**5,207.24**
Direct Tax Paid (Net)	(1,033.61)	(1,590.06)
Net cash generated from operating activities	**3,684.41**	**3,617.18**
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property , Plant and Equipment	(571.32)	(2,126.09)
Payment for Other Intangible Assets	(43.44)	-
Payment of Capital Work In Progress	(1,587.84)	-
Proceeds from disposal of Property , Plant and Equipment	16.92	56.62
Goodwill/non controlling adjustment	(2.40)	
Interest Received	70.99	71.69
Advance Payment for Payment of Property , Plant and Equipment	(82.11)	
Net Gain/(Loss) on fair valuation of derivative contract	-	2.15
Net Cash used in Investing Activities (B)	**(2,199.20)**	**(1,995.63)**
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non Current borrowings	(184.31)	94.65
Proceeds from Current borrowings	(858.55)	(611.44)
Payment against Lease Liabilties	(402.89)	(450.48)
Interest Paid	(211.11)	(272.35)
Dividend Paid	(502.53)	(590.48)
Net Cash used in Financing Activities	**(2,159.39)**	**(1,830.10)**
Net increase in Cash and Cash Equivalents (A+B+C)	**(674.18)**	**(208.55)**
Cash and Cash Equivalents as at the begining of the year (Note No -10 & 11)	2,951.41	3,159.96
Cash and Cash Equivalents as at the end of the year (Note No -10 & 11)	**2,277.23**	**2,951.41**

As per our report of even date.

For R.N Marwah & Co LLP
Chartered Accountants
(Registration No.0001211N/N500019)

Sunil Narwal
PARTNER
Membership No.511190

PLACE: DELHI
DATE : 27.05.2026

For and on behalf of the Board

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN : 00334405)

(ANURAG GUPTA)
Jt. Manging Director
(DIN : 00334160)

(PRADEEP JAIN)
Chief Financial Officer
(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

Consolidated Statement Of Changes In Equity

For The Year Ended 31st March 2026

A EQUITY SHARE CAPITAL

Particulars	(Amount in INR Lakhs)
Balance as at 1st April 2024	**628.15**
Changes in equity share capital during the year 2024-25	-
Balance as at 31st March, 2025	**628.15**
Issue of bonus shares during the year 2025-26	1,256.31
Balance as at 31st March, 2026	**1,884.46**

B OTHER EQUITY

(Amount in INR Lakhs)

Particulars	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 2024	**508.28**	**557.89**	**17,799.78**	**18,865.95**	**111.69**	**18,977.64**
Profit for the year 2024-25			3,379.57	3,379.57	(15.93)	3,363.63
Other comprehensive income for the year 2024-25 (net of tax)						
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)			(74.27)	(74.27)	(14.85)	(89.12)
Remeasurement of Net defined benefit liability/(asset) (net of tax)			(83.78)	(83.78)	-	(83.78)
Total comprehensive income for the year	**-**	**-**	**3,221.51**	**3,221.51**	**(30.78)**	**3,190.73**
Less: Appropriations				**-**		**-**
Issue of bonus shares	-	-		-	-	-
Dividend Paid	-	-	(590.52)	(590.52)	-	(590.52)
As at 31st March, 2025	**508.28**	**557.89**	**20,430.77**	**21,496.94**	**80.91**	**21,577.85**
Profit for the year 2025-26			**2,475.68**	**2,475.68**	**-**	**2,475.68**
Other comprehensive income for the year 2025-26 (net of tax)				**-**		**-**
- Changes in Foreign Currency Monetary Item translation difference account (FCMITDA)			(115.39)	(115.39)	-	(115.39)
Remeasurement of Net defined benefit liability/(asset) (net of tax)			42.32	42.32	-	42.32
Total comprehensive income for the year	**-**	**-**	**2,402.63**	**2,402.63**	**-**	**2,402.64**
Less: Appropriations						-
Issue of bonus shares	(508.28)	(557.89)	(190.15)	(1,256.32)	-	(1,256.32)
Dividend Paid	-	-	(502.53)	(502.53)	-	(502.53)
Acquisition of NCI					(80.91)	(80.91)
As at 31st March, 2026	**-**	**-**	**22,140.71**	**22,140.71**	**-**	**22,140.71**

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. Manging 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 : 27.05.2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH, 2026

Company Overview

Roto Pumps Limited referred to as "RPL" or "the Company" was incorporated on 31st July 1975. RPL is an enterprise listed on the BSE Ltd and NSE Ltd. The principal source of Company's revenue is from the sale of pumps, spares and retrofit parts. The Company has a rich heritage of designing and manufacturing superior products and technologies. Company offers comprehensive range of Progressive Cavity Pumps (PCP), Twin Screws Pumps and added other PD pumps in the product basket such as AODD and Gear pumps. The products cater to a large spectrum of industries covering various industrial and municipal applications. Aligned with its vision, the Company is transforming into a fluid equipment solution provider.

1. Significant Accounting Policies

1.1 Basis of Preparation and Presentation

The Consolidated Financial Statements have been prepared on the historical cost basis except for the following assets and liabilities which have been measured at fair value:

i. Certain financial assets and liabilities (including derivative instruments),

ii. Defined Benefit Plan's - Plan Assets and

iii. Equity settled Share Based Payments

iv. Right -to-Use-Assets

The Consolidated Financial Statements of the Group have been prepared to comply with the Indian Accounting Standards ('Ind AS'), including the rules notified under the relevant provisions of the Companies Act, 2013.

The Consolidated Financial Statements comprises of Roto Pumps Limited and all its subsidiaries, being the entities that it controls. Controls are assessed in accordance with the requirement of Ind AS 110 - Consolidated Financial Statements.

The Consolidated Financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle, paragraph 66 and 69 of Ind AS 1 and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities

Authorization of Consolidated Financial Statements: The Consolidated financial statements were authorized for issue in accordance with a resolution of the Board of Directors in its meeting held on 17th May, 2025.

1.2 Principles of Consolidation

(a) The financial statements of the Holding Company and its subsidiaries are combined on a line by line basis by adding together like items of assets, liabilities, equity, incomes, expenses and cash flows, after fully eliminating intra-group balances and intra-group transactions.

(b) Profits or losses resulting from intra-group transactions that are recognized in assets & Liabilities, such as Inventory, Property, Plant and Equipment and Borrowings are eliminated in full.

(c) In case of foreign subsidiaries, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognized in the Foreign Currency Monetary translation difference account under "Other Comprehensive Income".

(d) Goodwill represents the difference between the Company's share in the net worth of subsidiaries and the cost of acquisition at each point of time of making the investment in the subsidiaries.

(e) The audited / unaudited financial statements of foreign subsidiaries / joint ventures / associates have been prepared in accordance with the Generally Accepted Accounting Principle of its Country of Incorporation or Ind AS.

(f) The differences in accounting policies of the Holding Company and its subsidiaries / associates are not material.

(g) The Consolidated Financial Statements have been prepared using uniform accounting policies for like transactions and other events in similar circumstances.

(h) The carrying amount of the parent's investment in each subsidiary is offset(eliminated) against the parent's portion of equity in each subsidiary.

(i) The difference between the proceeds from disposal of investment in subsidiaries and the carrying amount of its assets less liabilities as on the date of disposal is recognized in the Consolidated Statement of Profit and Loss being the profit or loss on disposal of investment in subsidiary.

(j) Investment in Associates and Joint Ventures has been accounted under the Equity Method as per Ind AS 28 – Investments in Associates and Joint Ventures. Investments in joint operations are accounted using the Proportionate Consolidation Method as per Ind AS 111 – Joint Arrangements.

(k) The Group accounts for its share of post-acquisition changes in net assets of associates and joint ventures, after eliminating unrealized profits and losses resulting from transactions between the Group and its associates and joint ventures.

(l) Non-Controlling Interest's share of profit / loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to shareholders of the Company.

(m) Non-Controlling Interest's share of net assets of consolidated subsidiaries is identified and presented in the Consolidated Balance Sheet.

1.3 Other significant accounting policies

These are set out under "Statement of Significant Accounting Policies" as given in the Company's separate Standalone financial statements.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

3 PROPERTY, PLANT AND EQUIPMENT (PPE)

(Amount in INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions/ Reclassification	Disposals/ Reclassification	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated/Addition on disposals/Reclassification of assets	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Balance as at 31st March, 2026
Factory Buildings	5,107.23	46.82	-	5,154.05	2,191.55	267.53	-	2,459.08	2,915.68	2,694.97
Other Buildings	95.53	-	-	95.53	60.71	12.53	-	73.24	34.82	22.29
Leasehold Improvement	23.04	-	-	23.04	22.71	0.08	-	22.79	0.33	0.25
Plant and Machinery	9,244.81	384.92	(43.09)	9,586.63	4,636.62	861.00	(27.22)	5,470.40	4,608.19	4,116.24
Furniture and Fixtures	481.17	39.86	(6.98)	514.05	303.04	45.53	(6.97)	341.60	178.13	172.45
Vehicles	1,169.10	39.11	(10.32)	1,197.89	584.71	175.47	(9.80)	750.38	584.39	447.51
Office Equipment	274.04	34.57	(1.29)	307.32	211.82	28.29	(1.03)	239.08	62.22	68.24
Computers	501.70	54.56	(10.50)	545.76	415.83	56.22	(10.50)	461.55	85.87	84.21
TOTAL	**16,896.62**	**599.84**	**(72.18)**	**17,424.28**	**8,426.99**	**1,446.65**	**(55.52)**	**9,818.12**	**8,469.63**	**7,606.16**

4 CAPITAL WORK-IN-PROGRESS

(Amount in INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK			
	Balance as at 31st March, 2025	Additions/ Reclassification	Capitalised/ Disposals/ Reclassification	Balance as at 31st March, 2026
Capital work-in-progress	212.79	1,587.84	28.54	1,772.09
TOTAL	**212.79**	**1,587.84**	**28.54**	**1,772.09**

Notes to the Consolidated Financial Statements
For the year ended March 31st, 2026

CWIP AGING SCHEDULE AS ON 31.03.2026

Capital work in progress	Year Wise CWIP Details				
	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
Building Under Construction-Sec-145, Noida	978.95	163.93			1,142.87
Building GNU-1	17.33	14.61	-	-	31.94
Plant & Machinery	584.24	0.55			584.79
Pump design registration	-		0.37		0.37
Trade mark registration	-	0.16	0.08		0.24
Technical Know How	6.29	-			6.29
Intangible Asset	0.99	4.59			5.58
TOTAL	**1,587.80**	**183.84**	**0.45**	**-**	**1,772.09**

CWIP AGING SCHEDULE AS ON 31.03.2025

Capital work in progress	To be completed in				
	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
Building Under Construction-Sec-145, Noida	156.93	-	-	-	156.93
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**

5 (A) RIGHT- TO- USE ASSETS

(Amount in INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions/ Reclassification	Disposals/ Reclassification	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated/Addition on disposals/ Reclassification of assets	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Balance as at 31st March, 2026
Right- to- Use Assets	3,798.36	83.07	(105.08)	3,776.35	779.30	127.68	(58.68)	848.30	3,019.06	2,928.05
TOTAL	**3,798.36**	**83.07**	**(105.08)**	**3,776.35**	**779.30**	**127.68**	**(58.68)**	**848.30**	**3,019.06**	**2,928.05**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

5 (B) LEASE LIABILITIES

(Amount in INR Lakhs)

The Breakup of current and non current lease liabilities as at 31.03.2026 and 31.03.2025 is as follows:-

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Current lease liabilities	266.58	341.30
Non-current lease liabilities	894.45	1,083.32
TOTAL	**1,161.02**	**1,424.62**

The movement in lease liabilities during the years ended as at 31.03.2026 and 31.03.2025 is as follows:

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Balance at the beginning	1,424.62	1,740.15
Additions	96.22	13.49
Finance cost accrued during the period	102.62	136.62
Payment of lease liabilities	(462.44)	(465.64)
Balance at the end	**1,161.02**	**1,424.62**

6 INTANGIBLE ASSETS

(Amount in INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions	Disposals	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated on disposals of assets	Balance as at 31st March, 2026	Balance as at 31st March, 2025	Balance as at 31st March, 2026
Software	444.41	36.05	-	480.46	288.61	48.12	-	336.73	155.80	143.73
Technical Design and Drawings	356.67	7.39	-	364.06	53.75	31.45	-	85.20	302.92	278.86
Trademark and Patents	14.08	-	-	14.08	11.97	0.58	-	12.55	2.11	1.53
TOTAL	**815.16**	**43.44**	**-**	**858.60**	**354.33**	**80.15**	**-**	**434.48**	**460.83**	**424.12**

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 31st March, 2026	As At 31st March, 2025
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 31st March, 2026	As At 31st March, 2025
a) Raw Materials	1,437.02	887.64
b) Work in Process	352.75	223.03
c) Finished Goods	5,116.48	3,952.79
d)Finished Goods-In Transit	-	186.43
e) Consumables Stores	29.82	63.82
f) Other Stores & Spares	30.24	30.36
g) Tools	85.33	78.10
h) Packing Material	20.09	13.32
TOTAL	**7,071.73**	**5,435.49**

(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 subsidary Companies.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

9 TRADE RECEIVABLES

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Unsecured unless stated otherwise (Considered Good)		
Trade Receivables	7,570.22	7,365.55
Less:Expected Credit Loss Allowance	(95.54)	(7.57)
TOTAL	**7,474.68**	**7,357.98**

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 31.03.2026 (Amount in INR Lakhs)

Particulars	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to3 years	More than 3 years	Total
A. Undisputed trade receivables - considered good							
a. Related Parties							-
b. Others	2,930.67	4,086.91	250.77	301.87	-	-	7,570.22
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Less: Allowances for credit loss							(95.54)
D. Disputed trade receivables - considered good	-	-	-	-	-	-	-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
TOTAL	**2,930.67**	**4,086.91**	**250.77**	**301.87**	**-**	**-**	**7,474.68**

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 to3 years	More than 3 years	Total
A. Undisputed trade receivables - considered good							
a. Related Parties	2,206.51	721.53	67.57	-			2,995.61
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**	**2,424.25**	**120.42**	**257.07**	**-**	**-**	**7,357.98**

10 CASH AND CASH EQUIVALENTS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Cash and cash equivalents		
a) Balance with banks	1,417.51	1,027.76
b) Cash in Hand	54.57	41.71
c) Remittance in Transit	185.43	221.92
d) Term Deposit	-	1,064.25
TOTAL	**1,657.51**	**2,355.64**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

11 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
a) Earmarked Balances with Bank -Unclaimed dividend a/c	19.64	9.52
b) Term Deposit(Restricted)- Margin Money against guarantees	600.08	586.25
TOTAL	**619.72**	**595.77**

12 LOANS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Unsecured and considered good		
Staff Loans	12.67	20.56
TOTAL	**12.67**	**20.56**

13 OTHER FINANCIAL ASSETS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
a) Interest accrued on Bank deposits	39.41	30.46
b) Interest accured on Security Deposits	0.84	-
c) Derivative carried at fair value	-	7.37
d) Accured Export Benefit Entitlement	26.78	17.41
e) Security Deposits	140.80	129.57
TOTAL	**207.83**	**184.81**

14 (A) OTHER NON-CURRENT ASSETS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
(Unsecured and considered good)		
Capital Advances	728.46	646.34
TOTAL	**728.46**	**646.34**

14 (B) OTHER CURRENT ASSETS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
(Unsecured and considered good)		
a) Deposit with GST & Other Authorities	876.91	1,197.00
b) Advance Income Tax & Tax Deducted at Source	1,733.51	1,237.24
c) Prepaid Expenses	320.67	147.79
d) Other Receivables	772.91	286.19
e) Net Defined Benefit Asset	11.11	-
TOTAL	**3715.11**	**2868.22**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

15 EQUITY SHARE CAPITAL

(Amount INR Lakhs.)

Particulars	As At 31st March, 2026	As At 31st March, 2025
AUTHORISED SHARE CAPITAL		
As at 31st Mar,2026: 20,00,00,000 Equity Shares of Rs.1 each	**2,000.00**	**1,000.00**
As at 31st Mar,2025:10,00,00,000 Equity Shares of Rs.1 each		
ISSUED & SUBSCRIBED SHARE CAPITAL		
As at 31st Mar,2026: 18,84,45,660 Equity Shares of Rs.1 each	**1,884.46**	**628.15**
As at 31st Mar,2025: 6,28,15,220 Equity Shares of Rs.1 each		
PAID UP SHARE CAPITAL		
As at 31st Mar,2026: 18,84,45,660 Equity Shares of Rs.1 each	**1,884.46**	**628.15**
As at 31st Mar,2025: 6,28,15,220 Equity Shares of Rs.1 each		
TOTAL	**1,884.46**	**628.15**

15.1 DETAILS OF SHAREHOLDER HOLDING MORE THAN 5% SHARES

(Amount INR Lakhs.)

NAME OF SHAREHOLDER	As at 31st March,2026		As at 31st March, 2025	
	Number Of Shares Held In The Company	% Held	Number Of Shares Held In The Company	% Held
ANURAG GUPTA	1,45,60,020	7.73%	48,53,340	7.73%
N K GUPTA HUF (ANURAG GUPTA)	1,48,63,920	7.89%	49,54,640	7.89%
ARVIND VEER GUPTA	1,52,74,020	8.11%	50,91,340	8.11%
ASHA GUPTA	3,00,03,180	15.92%	1,00,01,060	15.92%
HARISH CHANDRA GUPTA	2,44,88,840	13.00%	81,46,380	12.97%
NEERA GUPTA	1,02,26,420	5.43%	33,98,140	5.41%

15.2 DETAILS OF SHARES HELD BY THE PROMOTERS IN THE COMPANY

Equity shares:	March 31, 2026			March 31, 2025		
	Nos.	%	% Of Change during the year	Nos.	%	% Of Change during the year
ASHA GUPTA	3,00,03,180	15.92%	0.00%	1,00,01,060	15.92%	0.00%
H C GUPTA	2,44,88,840	13.00%	0.03%	81,46,380	12.97%	0.00%
N K GUPTA HUF (ANURAG GUPTA)	1,48,63,920	7.89%	0.00%	49,54,640	7.89%	0.00%
ARVIND GUPTA	1,52,74,020	8.11%	0.00%	50,91,340	8.11%	0.00%
ANURAG GUPTA	1,45,60,020	7.73%	0.00%	48,53,340	7.73%	0.02%
H C GUPTA HUF (H C GUPTA)	75,18,456	3.99%	0.03%	24,87,000	3.96%	0.00%
NEERA GUPTA	1,02,26,420	5.43%	0.02%	33,98,140	5.41%	0.00%
RAJEETA GUPTA	22,21,860	1.18%	0.00%	7,40,620	1.18%	-0.32%
ROLLY GUPTA	22,05,960	1.17%	0.00%	7,35,320	1.17%	-0.32%
MANSI KANORIA	15,74,400	0.84%	0.00%	5,24,800	0.84%	0.00%
Madhu Agarwal	12,43,212	0.66%	0.00%	4,14,404	0.66%	0.00%
SHALINI GUPTA	6,27,043	0.33%	-0.02%	2,18,440	0.35%	-0.02%
MANOJ AGARWAL	2,31,900	0.12%	0.00%	77,300	0.12%	0.00%
GOPIKA GUPTA	4,02,463	0.21%	0.10%	69,180	0.11%	0.00%
ARVIND VEER GUPTA (HUF)	1,77,120	0.09%	0.00%	59,040	0.09%	0.00%
RAJINDER KUMAR GUPTA	1,29,720	0.07%	0.00%	43,240	0.07%	0.00%
URMILA AGARWAL	1,05,000	0.06%	0.01%	35,000	0.05%	0.00%
GAESU SALUJA	35,461	0.02%	0.02%	800	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,

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

16 OTHER EQUITY

(Amount in INR Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
SECURITIES PREMIUM				
Opening Balance	508.28		508.28	
Less: Issue of Bonus Shares	(508.28)	-	-	508.28
GENERAL RESERVE:				
Opening Balance	557.89		557.89	
Less: Issue of Bonus Shares	(557.89)	-	-	557.89
RETAINED EARNINGS				
Opening Balance	20,430.78		17,799.78	
Less: Share issue Expenses	(190.15)		-	
Add: Profit for the year	2,475.68		3,379.57	
Add :- Other Comprehensive Income				
Remeasurement of Defined Benefit Plan (Net of Taxes)	42.32		(83.78)	
"Foreign Currency monetary item translation difference account (FCMITDA)"	(115.39)		(74.27)	
	22,643.24		21,021.30	
Less: Appropriations				
Dividend	(502.53)	22,140.70	(590.52)	20,430.78
TOTAL		**22,140.71**		**21,496.95**

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.

iii) OTHER COMREHENSIVE INCOME

These are actuarial gains/ losses on employee benefit obligations.

17 NON CURRENT LIABILITIES - BORROWINGS

(Amount in INR Lakhs)

Particulars	As At 31st March, 2026	As At 31st March, 2025
Secured		
Term Loan from Banks	69.84	219.55
Term Loan from others	22.28	52.16
Un-Secured		
Term Loan from Banks	-	4.72
TOTAL	**92.12**	**276.43**

17.1 Terms of Repayment:

Term Loans from others & Banks consists of vehicle loans repayable in 36 monthly equal installments.

17.2 Security: Term Loans from others & Banks 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 31st March, 2026	As At 31st March, 2025
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	193.74	78.94
TOTAL	**193.74**	**78.94**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

19 DEFERRED TAX ASSETS/LIABILTIES

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Defered Tax Liability		
Carrying Value of Property, Plant & Equipment and Others	-	11.24
Fair Valuation of Derivatives	-	1.86
Prelim Exp Disallowed	0.01	-
TOTAL DTL	**0.01**	**13.10**
Deferred Tax Assets		
Provision of Gratuity & Leave Encashment	16.37	52.33
Provision for Warranty	6.99	6.57
Business loss Carried Forward	227.29	131.82
Allowance for Doubtful Trade Receivables	22.35	-
Fair Valuation of Derivatives	49.31	-
Right to use assets	12.57	3.80
Other Expense	-	20.44
Carrying Value of Property, Plant & Equipment and Others	17.03	-
TOTAL DTA	351.91	214.96
NET DEFERRED LIABILITIES/(ASSETS)	**(351.90)**	**(201.86)**

i) Income Tax Recognised in Statement of Profit and Loss

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Current Tax Expenses(A)		
Current Year	1,075.11	1,281.12
Short/(Excess) provision of earlier years	266.88	(151.96)
Deferred Tax expenses (B)		
Origination and reversal of temporary differences	(141.27)	(97.10)
Tax expense recognized in the income statement (A+B)	1,200.72	1,032.06

ii) Income tax recognised in other comprehensive income

(Amount in INR Lakhs)

Particulars	For the year ended 31st March 2026			For the year ended 31st March 2025		
	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	33.94	8.38	25.56	(66.95)	(16.83)	(83.78)
TOTAL	**33.94**	**8.38**	**25.56**	**(66.95)**	**(16.83)**	**(83.78)**

iii) Reconciliation of Effective Tax Rates

(Amount in INR Lakhs)

Particulars	For the year ended 31st March 2026		For the year ended 31st March 2025	
	%	(Amount in INR Lakhs)	%	(Amount in INR Lakhs)
Profit before Tax		3,676.40		4,395.70
Other Comprehensive Income		33.94		(66.95)
Tax using the company's domestic tax rate	25.17%	933.89	25.17%	1,089.55
Tax effect of				
Non-deductible tax expenses	0.00%	0.01	2.28%	100.30
(Profit) Loss on sale/discard/impairment of fixed assets	0.00%	(0.06)	-0.13%	(5.83)
Short/(Excess) provision of earlier years	7.26%	266.88	-3.46%	(151.96)
Effective Income Tax rate	32.66%	1,200.72	23.48%	1,032.06

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

iv) Movement of Deferred Tax (Assets) & Liabilities **(Amount in INR Lakhs)**

Particulars	Balance as on 1st April 2025	Recognised in P&L during 2025-26	Recognised in OCI during 2025-26	Retained Earnings	Foreign Exchange Difference	Balance as on 31st March 2026
Property, plant & equipment (Includes Intangible Assets)	11.24	(28.27)	-	-	-	(17.03)
Employee benefit-Provision	(52.33)	44.34	(8.38)	-	-	(16.37)
Provision for Warranty	(6.57)	(0.42)	-	-	-	(6.99)
Business loss Carried Farward	(131.82)	(95.47)	-	-	-	(227.29)
Right to use	(3.80)	(8.77)	-	-	-	(12.57)
Other Expense	(20.44)	20.44	-	-	-	-
Prelim Exp Disallowed	-	0.01	-	-	-	0.01
Allowance for Doubtful Trade Receivables	-	(22.35)	-	-	-	(22.35)
Fair valuation of derivatives	1.86	(51.17)	-	-	-	(49.31)
Total (Assets)/Liabilities (Net)	**(201.86)**	**(141.66)**	**(8.38)**	**-**	**-**	**(351.90)**

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 2026.

20 CURRENT LIABILITIES - BORROWINGS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
SECURED		
LOANS REPAYABLE ON DEMAND		
From Banks	1,804.95	2,616.07
Current Maturities of long term borrowings	117.01	158.21
UNSECURED		
Current Maturities of long term borrowings	4.42	10.64
TOTAL	**1,926.38**	**2,784.92**

20.1 DBS BANK AND BANK OF BARODA

a) Hypothecation on the stocks and book debts of the company on Pari Passu basis.

b) Equitable Mortgage of Immovable Factory Building, located at Roto House , 13 NSEZ, Noida on Pari Passu basis.

c) Equitable Mortgage of Immovable Factory land and building located at B-14, Phase-II, Extension, Noida on Pari Passu basis.

d) 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 31st March, 2026	As At 31st March, 2025
Trade Payables to Micro and Small Enterprises (As per the Intimation Received)	359.43	436.15
Trade Payables to Others	2,183.31	1,601.30
TOTAL	**2,542.74**	**2,037.45**

Refer to Note no 39 for information about liquidity risk and market risk of trade payables.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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 31st March, 2026	As At 31st March, 2025
Principal amount due to suppliers and remaining unpaid as at year end	359.43	436.15
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	-	-

Age wise Outstanding as on 31.03.2026

Particulars	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i. Due to MSME	300.03	59.68	-	-	-	359.71
ii. Due to Related Parties - MSME	-	-	-	-	-	-
ii. Due to Related Parties	-	-	-	-		
iii. Due to Others	713.19	1,460.79	7.13	1.92	-	2,183.03
iv. Disputed dues to MSME	-	-	-	-	-	-
v. Disputed dues to Others	-	-	-	-	-	-
TOTAL	**1,013.22**	**1,520.47**	**7.13**	**1.92**	**-**	**2,542.74**

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**

22 OTHER FINANCIAL LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Un-paid/ Unclaimed dividend	19.64	9.52
Derivative carried at fair value	195.93	-
TOTAL	**215.57**	**9.52**

23 OTHER CURRENT LIABILITIES

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Sales Tax & GST Payable	220.48	246.37
Other Statutory Payable	92.03	110.49
Accured Expenses Payable	31.98	41.18
Deferred Revenue	214.96	147.80
Advance from Debtors	406.07	146.28
Other Payables	1,255.97	898.16
TOTAL	**2,221.49**	**1,590.28**

24 CURRENT LIABILITIES PROVISIONS

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	108.95	232.12
Provision for Warranty	31.01	28.79
Provision for Doubtful Capital Advance	79.73	79.73
TOTAL	**219.69**	**340.64**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

25 CURRENT TAX LIABILITIES (NET)

(Amount in INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Provision for Income tax	2,022.10	1,208.68
TOTAL	**2,022.10**	**1,208.68**

26 REVENUE FROM OPERATIONS

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026		Year Ended 31st March, 2025	
Sale of Products				
Pumps	13,305.12		15,250.98	
Spares	14,855.76	28,160.88	13,888.27	29,139.25
Sale of Services				
Services - Repair & Maintenance				
Services - Commissioning & Installation	138.89	138.89	57.80	57.80
Other Operating Revenue		164.98		190.15
REVENUE FROM OPERATIONS		**28,464.75**		**29,387.20**

i) In accordance with the Indian Accounting Standard-24 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	Year Ended 31st March,2026		Year Ended 31st March,2025	
DOMESTIC				
Sale of Products				
-Pumps	4,952.93		6,355.84	
-Spares	3,136.21	8,089.14	3,031.92	9,387.76
Sales of Services				
- Services- Repairs & Maintenance				
- Services- Commissioning & Installation	51.07	51.07	0.93	0.93
Other Operating Revenue		164.98		190.15
		8,305.19		**9,578.84**
EXPORT				
Sales of Products				
-Pumps	8,352.19		8,896.87	
-Spares	11,719.55	20,071.74	10,854.62	19,751.49
Sales of Services				
- Services- Repairs & Maintenance	-		-	
- Services- Commissioning & Installation	87.82	87.82	56.87	56.87
		20,159.56		**19,808.36**
TOTAL		**28,464.75**		**29,387.20**

27 OTHER INCOME

(Amount in INR Lakhs)

Particulars	Year Ended 31st March,2026		Year Ended 31st March,2025	
Interest Income				
- On Bank Deposits	52.71		50.19	
- Others	18.28	70.99	21.50	71.69
Misc. Credit Balances Written Off		14.27		44.34
Foreign Exchange Diff. - Foreign Operations & Others		474.35		156.64
Profit on Sale/Impairment of Fixed Assets		0.25		23.10
Gain on Valuation of Derivative		(203.30)		2.15
Baddebts Written off Recovered		-		6.01
Export Benefit Entitlements		81.73		13.64
Miscellaneous Receipts		45.84		45.66
TOTAL		**484.13**		**363.23**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

28 COST OF MATERIALS CONSUMED

(Amount in INR Lakhs)

Particulars	Year Ended 31st March,2026		Year Ended 31st March,2025	
i) RAW MATERIALS CONSUMED				
Opening Stock	657.48		578.10	
Add: Purchases& Expenses thereon	3,037.91		3,322.29	
Less: Closing Stock	761.02	2,934.37	657.48	3,242.91
ii) BOUGHT OUT COMPONENTS CONSUMED				
Opening Stock	230.17		331.78	
Add: Purchases& Expenses thereon	7,049.40		6,041.00	
Less: Closing Stock	676.00	6,603.57	230.17	6,142.61
iii) CONSUMABLE STORES AND SPARES				
Opening Stock	63.83		16.43	
Add: Purchases & Expenses thereon	336.95		400.54	
Less: Closing Stock	29.82	370.96	63.83	353.14
TOTAL		**9,908.90**		**9,738.66**

28.1 PARTICULARS OF RAW MATERIAL AND COMPONENTS CONSUMED

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Mild Steel	367.00	219.64
Steel (SS & Alloy)	1,121.70	1,260.97
Iron & Metal Castings	585.83	878.84
Rubber & Chemicals	516.87	481.06
Pipes	392.55	307.09
Bought Out Materials & Components	6,244.71	6,006.43
Freight,Cartage,Clearing & Insurance	324.17	238.53
Other Consumables Store & Spares	356.07	346.10
TOTAL	**9,908.90**	**9,738.66**

29 CHANGE IN INVENTORIES OF FINISHED GOODS & WORK IN PROGRESS

(Amount in INR Lakhs)

Particulars	Year Ended 31st March,2026		Year Ended 31st March,2025	
OPENING STOCK:				
Finished Goods	4,139.22		4,045.85	
Work in Progress	223.02		336.10	
Scrap & Wastage	-	4,362.24	38.86	4,420.81
LESS: CLOSING STOCK:				
Finished Goods	5,116.48		4,139.22	
Work in Progress	352.75		223.02	
Scrap & Wastage	-	5,469.23	-	4,362.24
Net Change in Inventories		**(1,106.99)**		**58.57**

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

30 EMPLOYEE BENEFITS EXPENSE

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Wages, Salary, Bonus Gratuity & Other Allowances	7,424.40	6,594.54
Contribution to Provident & Other Funds	458.60	396.92
Directors' Remuneration	562.88	564.38
Workmen & Staff Welfare	269.92	225.85
TOTAL	**8,715.80**	**7,781.69**

31 FINANCE COST

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
INTEREST :		
On Term Loans	41.24	42.02
On Others borrowings	169.87	230.33
Interest on Lease Liabilities	102.62	136.62
TOTAL	**313.73**	**408.97**

32 DEPRECIATION & AMORTISATION EXPENSE

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Depreciation on Property, plant & Equipment	1,446.65	1,557.44
Depreciation on Right-to-use Assets	127.68	191.56
Amortisation of Intangible assets	80.14	105.70
TOTAL	**1,654.47**	**1,854.70**

33 OTHER EXPENSES

(Amount in INR Lakhs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Power & Fuel	317.25	336.39
Machining & Electroplating	126.69	182.37
Tools	131.20	156.39
Repairs :		
Building	36.04	40.59
Plant & Machinery	137.21	133.39
Others	60.09	66.70
Insurance Charges	79.80	70.91
Travelling & Conveyance	862.92	796.72
Postage & Telephone	83.33	85.80
Professional & Consultancy	377.10	397.21
Vehicle Running & Maintenance	172.67	175.78
Rent	201.42	136.29
Rates & Taxes	46.14	41.73
Directors' Sitting Fees	17.90	13.15
Payment to Auditors :		
Audit Fee	40.26	32.96
Tax Audit Fee	2.00	2.00
Foreign Branch Audit Fee	12.60	11.07
Cost Audit Fee	1.40	1.40
Out of Pocket Expenses	1.60	1.50
Packing & Forwarding Expenses	1,330.64	1,401.24
Commission & Discount	23.22	47.67

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

PARTICULARS	Year Ended 31st March,2026	Year Ended 31st March,2025
Advertisement & Publicity	395.22	258.02
Loss on sale of fixed assets	-	(0.05)
Bad Debts	239.57	74.10
Allowance for doubtful trade receivables	81.23	7.57
CSR Expenditure	61.50	59.33
Testing & Inspection Expenses	72.70	50.75
Calibration Charges	0.49	
Bank Charges & Commission	94.39	85.39
Impairment of Goodwill	21.90	
Guards & Security Expenses	70.64	63.29
EDP Expenses	235.82	234.70
Claim & Free Replacement	15.73	52.87
Printing & Stationery Expenses	30.16	33.33
Donation	2.01	0.51
Miscellaneous Expenses	403.73	461.07
TOTAL	**5,786.57**	**5,512.14**

34 EARNING PER SHARE

Amount in INR Lakhs

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Profit attributable to equity holders of the Company for basic and diluted earnings per share	2475.68	3,367.27
Number of Equity Shares	18,84,45,660	6,28,15,220
Face Value per Share (Rs.)	1	1
Weighted average number of shares at the end of the year for basic earnings per share	18,84,45,660	6,28,15,220
Basic and Diluted Earning per Shares (Rs.)	1.31	1.78*

*Pursuant to the allotment of Bonus Equity Shares on July 14, 2025, in the ratio of 2:1, i.e., two bonus equity shares of INR1 each for every one existing fully paid-up equity share of INR1 each, the Basic and Diluted Earnings per Share for the previous year ended March 31, 2025 have been retrospectively adjusted in accordance with the requirements of Ind AS 33, Earnings per Share, to give effect to the bonus issue.

35 CONTINGENT LIABILITIES & COMMITMENTS

35.1 Contingent Liabilities

Amount in INR Lakhs

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
i) Bank Guarantees/Letter of Credit	2,196.20	1,522.89
ii) Corporate Guarantees	4.44	5.82
iii) Labour Cases	57.63	53.41
iv) Income tax cases	98.43	83.21
v) DGFT/custom Authority against EPCG licences	-	49.76

35.2 Commitments

a) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for INR 124.13 Lakhs (As at 31st March 2025: INR 1515.927 Lakhs)

b) Financial Guarantee

Term Deposits with Bank of India, Janpath Branch New Delhi amounting to INR 90.36 lakhs (As at 31st March 2025 : INR 85.43 lakhs), Term Deposit with Bank of Baroda, Janpath Branch, New Delhi amounting to INR149.71 lakhs (As at 31st March 2025: INR 140.82 lakhs) and Term Deposit with DBS Bank India Limited, Sector 63,Gautam Budh Nagar, Noida amounting to INR410.00 Lakhs (As at 31st March 2025: INR 410.00 Lakhs) are pledged with respective Banks as Margin on Bank Guarantees, Letter of Credit and Foreign bills purchased by them.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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, 2026	As At 31st March, 2025
Borrowings	2,018.49	3,061.36
Less :- Cash & Bank balances	1,657.51	2,355.64
Net debts	360.98	705.72
Total Equity	**24,025.17**	**22,206.00**
Net Debts to Equity ratio	**1.50%**	**3.18%**

37 FINANCIAL INSTRUMENTS

a) Fair value measurement hierarchy: **Amount in INR Lakhs**

Particulars	As at 31st March, 2026			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At FVTPL				
Derivative contracts		-	-	-
At FVTOCI				
	-	-	-	-
At Amortized cost				
Trade receivables	7,474.68	-	-	-
Cash and cash equivalents	1,657.51	-	-	-
Bank balances other than above	619.72	-	-	-
Loans	12.67			
Other financial assets	207.83	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts	195.93	-	195.93	-
At Amortized cost				
Borrowings	2,018.49	-	-	-
Trade payables	2,542.74	-	-	-
Lease Liabilities	1,161.03	-	-	-
Other Financial liabilities	19.64	-	-	-

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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	7,357.98	-	-	-
Cash and cash equivalents	2,355.64	-	-	-
Bank balances other than above	595.77	-	-	-
Loans	20.56			
Other financial assets	177.44	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts		-	-	-
At Amortized cost				
Borrowings	3,061.36	-	-	-
Trade payables	2,037.45	-	-	-
Lease Liabilities	1,424.62	-	-	-
Other Financial liabilities	9.52	-	-	-

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, 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.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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.

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 2026	As at 31st March 2025
Not due	2,930.67	4,563.81
Less than 6 Months	4,086.91	2,424.25
6 Months to 1 Year	250.77	120.42
1 Year to 2 Year	301.87	257.07
2 Year to 3 Year		
TOTAL	**7,570.22**	**7,365.55**
Expected Credit Loss	(95.54)	(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 fullfill 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.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

Exposure to Liquidity Risk **Amount in INR Lakhs**

Particulars	As at 31st March 2026			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	1,926.38	92.12	-	2,018.50
Trade Payables	2,542.74	-	-	2,542.74
Lease Liabilties	266.58	97.76	796.69	1,161.03
Other financial liabilities	19.64	-	-	19.64
Derivative financial liabilities				
Foreign exchange forward contract	195.93	-	-	195.93
TOTAL	**4,951.27**	**189.88**	**796.69**	**5,937.84**

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	-	3,061.35
Trade Payables	2,037.45	-	-	2,037.44
Lease Laibilities	341.30	291.58	791.74	1,424.62
Other financial liabilities	9.52	-	-	9.52
Derivative financial liabilities				
Foreign exchange forward contract	-	-	-	-
TOTAL	**5,173.20**	**568.01**	**791.74**	**6,532.93**

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.

The Company exposure to foreign currency risk in respect of major currencies is given below:

Amount in INR Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Trade Payables		
USD	10.45	33.17
EURO	1.92	2.70
AUD	-	3.20
CAD	1.49	2.45
Trade Receivables		
USD	1,678.15	1,438.54
EURO	1,228.06	1,334.93
GBP	195.16	257.90
AUD	478.46	381.65
Other Assets (Net)		
GBP	2,039.95	2,215.08
AUD	1,616.27	1,537.46
USD	305.61	1,738.45
EURO	142.18	754.04
SGD	377.49	1,903.21
AED	76.27	161.56

Notes to the Consolidated Financial Statements
For the year ended March 31st, 2026

Particulars	As at 31st March 2026	As at 31st March 2025
Loan given to Subsidiaries		
EURO	324.72	355.99
Other Current Assets		
USD	70.11	209.67
GBP	-	154.34
EURO	249.80	112.72
Other Current Liabilities		
USD	3.03	13.22
EURO	13.52	
GBP	180.10	
AUD	1.22	
Net Exposure		
USD	2,048.93	3,340.27
EURO	1,931.24	2,596.60
GBP	2,055.00	2,585.70
SGD	377.49	1,903.21
AED	76.27	161.56
CAD	1.49	2.45
AUD	2,092.02	1,915.91

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 2026	As at 31st March 2025
USD - Increase by 5%	102.45	167.01
USD - Decrease by 5%	(102.45)	(167.01)
EURO - Increase by 5%	96.56	129.83
EURO - Decrease by 5%	(96.56)	(129.83)
GBP - Increase by 5%	102.75	129.29
GBP - Decrease by 5%	(102.75)	(129.29)
AUD - Increase by 5%	104.60	95.80
AUD - Decrease by 5%	(104.60)	(95.80)
AED - Increase by 5%	3.81	8.08
AED - Decrease by 5%	(3.81)	(8.08)
SGD - Increase by 5%	18.87	95.16
SGD - Decrease by 5%	(18.87)	(95.16)
CAD - Increase by 5%	0.07	0.12
CAD - Decrease by 5%	(0.07)	(0.12)

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.

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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 2026	Year ended 31st March 2025
Mr. Harish Chandra Gupta	Chairman & Managing Director	209.90	205.81
Mr. Anurag Gupta	Jt.Managing Director	135.62	132.91
Mr.Arvind Veer Gupta	Dy.Managing Director	134.66	131.25
Mr OOI CHEE HOW	Director	-	21.43
Mr Krishnamurthy Padmanabhan	Director	-	-
Mr. Ravin Munsook Sewnarain	Director	15.97	72.03
Mr. Gavin B Bruggen	Director	56.43	-
Mr Pardeep Jain	Chief Financial Officer	31.32	32.56
Mr.Ashwani Kumar Verma	Company Secretary	28.40	32.42

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 Remuneration and the Sitting Fees Paid to Non-Executive Directors Amount in INR Lakhs

Name	Designation	Nature of Transaction-Gross Salary	
		Year ended 31st March 2026	Year ended 31st March 2025
Dr. Ramesh Chandra Vaish	Independent Director	-	1.45
Mr. Anand Bordia	Independent Director	-	1.15
Mrs.Asha Gupta	Non-Executive Director	3.20	2.00
Mr. Basant Seth	Independent Director	-	1.15
Mr. Akhil Joshi	Independent Director	5.40	2.85
Mrs. Kavita Bhatnagar	Independent Director	-	0.90
Mr. Neeraj Kumar Gupta	Independent Director	4.00	2.05
Dr. Atul Agarwal	Independent Director	3.60	1.45
Ms. Saroj Punhani	Independent Director	1.70	0.15
Mr. Shah Deepak	Director	1.03	0.95
Mr. Surdass	Director	3.82	21.43
Mr. Abdool Hamid Muhammad	Director	5.46	-

40 EMPLOYEES BENEFIT

a) Defined Contribution Plan Amount in INR Lakhs

Contribution to Defined Contribution Plan (Other than foreign Subsidaries), recognised are charged off for the year are as under:

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Employer's Contribution to Provident fund	262.23	139.43
Employer's Contribution to Superannuation/NIC at foreign branches	133.97	122.40

b) Defined Benefit Plan

The present value of the defined benefit plan and related current service cost (other than foreign branches and subsidaries) 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 acturial 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 :

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

Amount in INR lakhs

Particulars	As at 31st March 2026			
	Gratuity		Leave Encashment	
	Amount (₹ Lakhs)	%	Amount (₹ Lakhs)	%
Defined Benefit Obligation (Base)	588.17		195.03	
Liability with 1% increase in Discount Rate	552.69	-6%	182.31	-7%
Liability with 1% decrease in Discount Rate	628.57	7%	209.62	7%
Liability with 1% increase in Salary Growth	628.68	7%	209.65	7%
Liability with 1% decrease in Salary Growth	551.97	-6%	182.05	-7%
Liability with 1% increase in Withdrawal Rate	589.79	0%	196.19	1%
Liability with 1% decrease in Withdrawal Rate	586.16	0%	193.73	-1%

In respect of Employees in India **Amount in INR Lakhs**

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
The principle assumptions used in actuarial valuation				
-Discount rate	7.00%	6.75%	7.00%	6.75%
-Expected rate on return of assets (per annum)	7.00%	6.75%	7.00%	6.75%
-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	496.96	434.71	207.68	159.88
-Interest Costs	33.54	31.52	14.02	11.59
-Current Service Cost	100.53	36.71	29.73	24.22
-Past Service Cost(vested benefit)	49.89	-	21.14	
-Benefits Paid	(50.99)	(31.24)	(90.64)	(32.79)
-Actuarial (Gain) / Loss on obligations	(41.77)	25.26	13.09	44.78
-Unpaid Liability		-		-
-Present value of obligation as at end of the year	**588.17**	**496.96**	**195.03**	**207.68**
Change in fair value of Plan Assets				
Fair Value of Plan Assets at the beginning of the period	402.31	371.33	172.54	172.60
Expected Return on Plan Assets	28.16	25.06	12.08	11.65
Contributions	37.67	35.00	35.14	-
Benefit Paid	(50.99)	(31.24)	(15.33)	(12.88)
Actuarial Gain/(Loss) on Plan Assets	1.56	2.16	1.70	1.18
Fair Value of Plan Assets at the end of the period	418.71	402.31	206.14	172.54
Actual Return on Plan Assets				
Expected Return on Plan Assets	28.16	25.06	12.08	11.65
Actuarial Gains/(Losses) on Plan Assets	1.56	2.16	1.70	1.18
Actual Return on Plan Assets	**29.73**	**27.22**	**13.78**	**12.83**
Liability Recognised in balance Sheet				
-Present value of obligation as at end of the year	(588.17)	(496.96)	(195.03)	(207.68)
-Fair value of plan assets as at the end of the year	418.71	402.31	206.14	172.54
-Unfunded status	-	-	-	-
-Unrecognised Actuarial (Gain)/Loss	-	-	-	-
Net Assets/ (Liability) recognised in Balance Sheet	**(169.45)**	**(94.65)**	**11.11**	**(35.14)**
Expenses recognised in Profit and Loss Account				
-Current Service Cost	100.53	36.71	29.73	24.22
-Interest Costs	33.54	31.52	14.02	11.59
-Expected Return on Plan assets	(28.16)	(25.06)	(12.08)	(11.65)
-Past Service Cost(vested benefit) Recognised	49.89	-	21.14	-
-Net Actuarial (Gain)/ Loss recognised during the year	(43.34)	23.10	11.39	43.60
Total Expenses recognised in Profit and Loss a/c	**112.47**	**66.27**	**64.20**	**67.77**

41 CSR EXPENDITURE

a) Amount spent/unspent during the year Amount in INR Lakhs

Particulars	Year ended 31st March 2026			Year ended 31st March 2025		
	Spent	Un-spent	Total	Spent	Un-spent	Total
CSR Expenditure	10.00	51.50	61.50	15.00	44.33	59.33

*Out of the total unspent CSR amount, ₹51.28 lakhs pertains to ongoing projects and has been deposited in the Unspent CSR Account of the Company, ₹0.22 lakhs has been transferred to the Prime Minister's National Relief Fund (PMNRF).

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

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 2026			
	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	98.74%	23,721.82	86.15%	2,132.87
Foreign Subsidaries				
Roto Pumpen GmbH	0.30%	70.88	10.30%	255.02
Roto Pumps Americas Inc.	4.62%	1,113.02	5.90%	146.10
Roto Overseas Pte.Ltd	5.08%	1,219.63	2.97%	73.60
Roto Energy Systems Limited	0.43%	104.02	-12.36%	(305.96)
Roto Pumps MENA FZE	1.04%	249.22	7.03%	174.04
Total Eliminations	-10.21%	(2,453.42)	0.00%	0.02
TOTAL	**100.00%**	**24,025.17**	**100.00%**	**2,475.68**

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	99.30%	22,051.52	91.52%	3,078.52
Foreign Subsidaries				
Roto Pumpen GmbH	2.72%	603.08	4.29%	144.42
Roto Pumps Americas Inc.	8.93%	1,982.68	11.70%	393.38
Roto Overseas Pte.Ltd	6.89%	1,529.79	8.47%	285.00
Roto Energy Systems Limited	-0.37%	(82.34)	-10.71%	(360.40)
Roto Pumps MENA FZE	0.30%	67.24	1.65%	55.44
Total Eliminations	-17.77%	(3,945.97)	-6.92%	(232.72)
TOTAL	**100.00%**	**22,206.00**	**100.00%**	**3,363.64**

43 The Company's operations predominantly comprises of only one segment- Pumps & Spares, therefore operationaly segment reporting does not apply.

44 The Board of Directors of the Company, at its meeting held on May 27, 2026, proposed a dividend of ₹ 0.19 per equity share of ₹ 1.00 each on 18,84,45,660 equity shares for the financial year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting. If approved, the proposed dividend would result in a cash outflow of approximately ₹358.05 lakhs.

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.

46 RATIO ANALYSIS AND ITS ELEMENTS

		March 31, 2026	March 31, 2025	Variation (25-26)	Reason
1	**Current Ratios**				
	(Current Assets / Current Liabilities)	2.21	2.26	-3%	Not Applicable
	Current Assets	20759.25	18818.47		
	Current Liabilties	9414.55	8312.79		
2	**Debt- Equity Ratio**				
	[(Long term borrowing including current maturities + short term borrowing) / Share holder's equity]	0.08	0.14	-39%	Due to decrease in borrowings
	Long Term Borrowings	92.12	276.43		
	Short Term Borrowings	1926.38	2,784.92		
	Share holder's equity	24025.17	22206.00		

Notes to the Consolidated Financial Statements

For the year ended March 31st, 2026

		March 31, 2026	March 31, 2025	Variation (25-26)	Reason
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)]	12.84	12.31	4%	Not Applicable
	Profit Before Tax	2475.68	3363.64		
	Depreciation (Except Depreciation in ROU)	1526.79	1663.14		
	Interest expense on short term and long term borrowings	211.11	272.35		
	Scheduled principal repayment of long term borrowing during the year	117.01	158.21		
4	**Return on Equity ratio**				
	(Net Profits after taxes / Average Shareholder's Equity)	0.11	0.16	-34%	Due to decrease in profit after tax
	Profit after tax	2475.68	3363.64		
	Equity	1884.46	628.15		
	Other Equity	22140.71	21496.95		
	Opening Shareholder's Equity	22125.11	19494.10467		
	Average Shareholder's Equity	23,075.14	20,809.61		
5	**Inventory Turnover ratio**				
	(Net Sales / Average inventories)	4.50	5.34	-16%	Not Applicable
	Net Sales of Goods	28160.88	29139.25		
	Average Inventories	6253.6	5456.3		
6	**Trade Receivable Turnover Ratio**				
	(Revenue from contract with customers / Average trade receivables)	3.84	4.41	-13%	Not Applicable
	Net Sales of Goods and Services	28464.75	29387.20		
	Average trade receivables	7416.33	6669.89		
7	**Trade Payable Turnover Ratio**				
	(Net Credit Purchase / Average trade payable)	4.55	5.10	-11%	Not Applicable
	Net Credit Purchases	10424.26	9763.82		
	Average Trade Payable	2290.10	1915.12		
8	**Net Capital Turnover Ratio**				
	(Revenue from contract with customers / Average working capital)	2.61	3.56	-27%	Due to decrease in Net sales of goods & services
	Net Sales of Goods and Services	28464.75	29387.20		
	Opening Working Capital	10,505.68	6,001.19		
	Closing Working Capital	11344.70	10505.68		
9	**Net Profit ratio**				
	(Profit / (loss) for the period / Revenue from operations)	0.09	0.11	-24%	Not Applicable
	Net Profit after Tax	2475.68	3363.64		
	Net Sales of Goods and Services	28464.75	29387.20		
10	**Return on Capital Employed**				
	(Earnings before interest and taxes / Average capital employed)	0.15	0.19	-21%	Not Applicable
	Profit Before Tax	3676.40	4395.70		
	Interest on Loan	211.11	272.35		
	Opening Capital Employed	25267.36	23183.92		
	Closing Capital Employed	26043.7	25267.36		
11	**Return on Investment**				
	Net Income / Cost of Investment	N/A	N/A		Not Applicable

Notes to the Consolidated Financial Statements
For the year ended March 31st, 2026

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 2026 and 31 March 2025.

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 R.N Marwah & Co LLP
Chartered Accountants
(Registration No. 0001211N/N500019)

(Sunil Narwal)
PARTNER
Membership No. 511190

For and on behalf of the Board of Directors

(HARISH CHANDRA GUPTA)
Chairman & Managing Director
(DIN:00334405)

(ANURAG GUPTA)
Jt. Managing Director
(DIN :00334160)

(PRADEEP JAIN)
Chief Financial Officer
(PAN No : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No: F9296)

PLACE : DELHI
DATE : 27.05.2026

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 2026, 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 the returns for the year ended on that date audited by the branch auditors.

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, 2026, 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, 2026. 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, 2026 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/information of 2 branches included in the standalone financial statements of the Company whose financial statements / financial information reflect total revenues of Rs.7914.48 lakhs for the year ended on 31st March, 2026 and total net profit after tax Rs.630.85 lakhs as considered in the standalone financial statements. The financial statements/information of one foreign branch have been audited by the branch auditors whose reports have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditor. Further in respect of one foreign branch, the management has provided the independent accountants' compliance report. Our opinion, in so far as relates to this Branch is solely based on the report of other accountant's and management certification.

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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 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, 2026 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, 2026;
      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 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. 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 an accounting software for maintaining its books of account for the financial year ended March 31,2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. The audit trail has been preserved by the company as per the statutory requirements for record retention.

For **R.N. Marwah & Co. LLP**
Chartered Accountants
(Firm's Registration No. 001211N/N500019)

Sunil Narwal
(Partner)
Membership No.511190
UDIN: 26511190PWKMCD8238

Place : Delhi
Date : 27.05.2026

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.

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:

(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	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	-	-
Balance outstanding as at balance sheet date in respect of above cases				
- Subsidiaries	774.72	500.00	-	-
- 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, 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			
- Repayable on demand/ Agreement does not specify does not specify any term or period of repayment	774.72	-	774.72
Percentage of loans to the total loans	100%		100%

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 2024-25)	Section 143(1) of Income Tax Act, 1961	38.21
2.	Income Tax Act, 1961	Income Tax (FY 2019-20)	CIT - Appeal	60.22

(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 has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

c. 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.

d. 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 unfavourable 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: 26511190PWKMCD8238

Place : Delhi
Date : 27.05.2026

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 Pumps Limited** ("the Company") as of March 31, 2026 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, 2026, 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: 26511190PWKMCD8238

Place : Delhi
Date : 27.05.2026

Standalone Balance Sheet

As at March 31st, 2026

(Amount INR Lakhs.)

PARTICULARS	Note No	As At 31st March, 2026	As At 31st March, 2025
ASSETS			
NON-CURRENT ASSETS			
(a) Property, Plant and Equipment	3	7,233.28	8,033.93
(b) Capital work-in-progress	4	1,766.43	208.20
(c) Right- to- Use Assets	5(a)	2,801.66	2,866.87
(d) Other Intangible assets	6	158.90	173.86
(e) Investment in Subsidiaries	7	2,453.47	1,963.47
(f) Other financial assets	13(a)	50.00	50.00
(g) Deferred Tax Assets (Net)	19	137.76	81.09
(h) Other Non Current Assets	14 (a)	722.38	637.54
TOTAL NON-CURRENT ASSETS		**15,323.88**	**14,014.96**
CURRENT ASSETS			
(a) Inventories	8	5,203.58	4,054.83
(b) Financial Assets			
(i) Trade receivables	9	7,014.82	6,431.65
(ii) Cash and cash equivalents	10	788.86	1,622.80
(iii) Bank balances other than (ii) above	11	619.72	595.77
(iv) Loans	12	787.39	745.03
(v) Other financial assets	13(b)	184.66	227.30
(c) Other current assets	14 (b)	2,667.54	2,422.74
TOTAL CURRENT ASSETS		**17,266.57**	**16,100.12**
TOTAL ASSETS		**32,590.45**	**30,115.08**
EQUITY AND LIABILITIES			
EQUITY			
a) Equity Share Capital	15	1,884.46	628.15
b) Other Equity	16	21,837.33	21,423.37
TOTAL EQUITY		**23,721.79**	**22,051.52**
NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	17	10.76	107.44
(ii) Lease Liabilities	5(b)	845.00	1,033.53
(b) Provisions	18	193.73	98.08
TOTAL NON-CURRENT LIABILITIES		**1,049.49**	**1,239.05**
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings	20	1,648.32	2,327.12
(ii) Lease Liabilities	5(b)	168.82	236.85
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	21	359.43	436.15
Total outstanding dues of creditors other than micro enterprises and small enterprises		1,937.07	1,271.76
(iii) Other financial liabilities (other than those specified in item (b))	22	215.57	9.52
(b) Other current liabilities	23	1,596.84	1,220.82
(c) Provisions	24	185.34	281.20
(d) Current Tax Liabilities (Net)	25	1,707.78	1,041.09
TOTAL CURRENT LIABILITIES		**7,819.17**	**6,824.51**
TOTAL EQUITY AND LIABILITIES		**32,590.45**	**30,115.08**

The Significant Accounting policies and accompaning 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. Manging 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 : 27.05.2026

Standalone Statement of Profit and Loss

For the year ended March 31st, 2026

(Amount INR Lakhs.)

PARTICULARS	Note	Period Ended 31st March, 2026	Year Ended 31st March, 2025
INCOME			
Revenue from Operations	26	22,288.49	24,036.81
Other Income	27	467.96	339.17
TOTAL INCOME		**22,756.45**	**24,375.98**
EXPENSES			
Cost of Materials consumed	28	8,520.58	8,815.82
Change in Inventories of Finished goods and Work in Progress	29	(619.49)	84.58
Employee Benefits Expense	30	5,833.77	5,483.80
Finance Costs	31	254.82	323.39
Depreciation & Amortisation Expense	32	1,476.80	1,581.02
Other Expenses	33	4,070.03	4,109.49
TOTAL EXPENSES		**19,536.51**	**20,398.10**
Profit before Tax		3,219.94	3,977.88
Tax expenses			
Current tax		931.95	1,076.94
Deferred Tax	19	(48.63)	(25.62)
Short/(Excess) Provisions- earlier years		203.80	(151.96)
Profit for the year		**2,132.82**	**3,078.52**
Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans		31.95	(66.70)
(ii) Income tax relating to items that will not be reclassified to profit or loss			
- Remeasurement of Defined benefit plans	19	8.04	(16.79)
Total Other Comprehensive Income/(Loss) for the Year (Net of Tax)		**39.99**	**(83.49)**
otal comprehensive income for the year		**2,172.81**	**2,995.03**
Earnings per equity share:	**34**	**1.13**	**1.63**
Basic and Diluted (Face value Rs.1 per equity share) (In Rupees)			

The Significant Accounting policies and accompaning 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. Manging 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 : 27.05.2026

STANDALONE CASH FLOW STATEMENT

For the year ended March 31st, 2026

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026	Year Ended 31st March, 2025
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax	3,219.94	3,977.88
Adjustment for :		
Depreciation	1,476.80	1,581.02
Finance Cost	159.16	201.67
Interest on Lease Liabilities	95.66	121.72
Interest Income	(136.60)	(103.80)
Net (gains)/loss on disposal of property, plant and equipment	(0.25)	(23.10)
Remeasurement of defined benefit liabilities	31.95	(66.70)
Net (gains)/loss on fair valuation of derivative contracts	-	(2.15)
Adjustment for ROU	(4.13)	(4.43)
Operating Profit / (Loss) before Working Capital Changes	**4,842.53**	**5,682.11**
Movement in working capital		
Adjustments for (increase)/decrease in operating assets:		
Inventories	(1,148.75)	67.63
Trade receivables	(583.17)	(891.49)
Loans	7.89	(6.70)
Other current financial assets	42.65	39.10
Other current assets	145.28	46.16
Adjustments for increase/(decrease) in operating liabilities:		
Trade payables	588.59	109.23
Other current financial liabilities	206.05	(2.14)
Other current liabilities	353.37	(108.68)
Provisions	(0.20)	89.70
Cash generated from operations	**4,454.24**	**5,024.92**
Direct Tax Paid (Net)	(859.10)	(1,416.50)
Net cash generated from operating activities (A)	**3,595.14**	**3,608.42**
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Payment of Property, Plant and Equipment (including Capital work in progress)	(2,228.74)	(2,029.64)
Payment for Right to Use assets	-	-
Loan to Subsidiary (Net)	(50.25)	(456.27)
Proceeds from disposal of Property, Plant and Equipment	16.64	56.62
Investment in Subsidiary	(490.00)	-
Interest Received	136.60	103.80
Net Gain/(Loss) on fair valuation of derivative contract		2.15
Net Cash used in Investing Activities (B)	**(2,615.75)**	**(2,323.34)**
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Non Current borrowings	(163.82)	(3.31)
Proceeds from Current borrowings	(611.65)	(609.71)
Payment against Lease Liabilties	(352.22)	(307.05)
Interest Paid	(159.16)	(201.66)
Dividend Paid	(502.53)	(590.48)
Net Cash used in Financing Activities (C)	**(1,789.38)**	**(1,712.21)**
Net increase in Cash and Cash Equivalents (A+B+C)	**(809.99)**	**(427.13)**
Cash and Cash Equivalents as at the begining of the year (Note No -10 & 11)	2,218.57	2,645.70
Cash and Cash Equivalents as at the end of the year (Note No -10 & 11)	1,408.58	2,218.57

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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(PRADEEP JAIN)
Chief Financial Officer
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(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 27.05.2026

STANDALONE CASH FLOW STATEMENT

For the year ended March 31st, 2026

A EQUITY SHARE CAPITAL

Particulars	Amount (Rs)
Balance as at 1st April, 2024	628.15
Changes in equity share capital during the year 2024-25	-
Balance as at 31st March, 2025	628.15
Issue of Bonus Shares during the year 2025-26	1,256.31
Balance as at 31st March, 2026	1,884.46

B OTHER EQUITY

Particulars	Reserves and Surplus			Total Equity
	Securities Premium	General Reserve	Retained Earnings	
As at 1st April 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
As at 31st March, 2025	**508.28**	**557.89**	**20,357.20**	**21,423.37**
Profit for the year 2025-26			2,132.82	2,132.82
Other comprehensive income for the year 2025-26 (net of tax)				-
Remeasurement of Net defined benefit liability/(asset) (net of tax)			39.99	39.99
Total comprehensive income for the year	-	-	**2,172.81**	**2,172.81**
Less: Appropriations				
Dividend Paid	-	-	502.53	502.53
Issue of Bonus Shares	508.28	557.89	190.15	1,256.31
As at 31st March, 2026	-	-	**21,837.33**	**21,837.33**

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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Sunil Narwal
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(PRADEEP JAIN)
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(PAN : AAEPJ6827A)

(ASHWANI K VERMA)
Company Secretary
(M.No : F9296)

PLACE: DELHI
DATE : 27.05.2026

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Company Overview

Roto Pumps Limited referred to as "RPL" or "the Company" was incorporated on 31st July 1975. RPL is an enterprise listed on the BSE Ltd. and NSE Ltd. The principal source of Company's revenue is from the sale of pumps, spares and retrofit parts. The Company has a rich heritage of designing and manufacturing superior products and technologies. Company offers comprehensive range of Progressive Cavity Pumps (PCP), Twin Screws Pumps and added other PD pumps in the product basket such as AODD and Gear pumps. The products cater to a large spectrum of industries covering various industrial and municipal applications. Aligned with its vision, the Company is transforming into a fluid equipment solution provider.

1. **Statement of Significant Accounting Policies**

Basis of Preparation: The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 ("Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and the other relevant provisions of the Acts and Rules thereunder.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle, paragraph 66 and 69 of Ind AS 1 and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The Financial Statements have been prepared under historical cost convention basis, except for certain assets and liabilities measured at fair value.

The Company's presentation and functional currency is Indian Rupees (INR). All figures appearing in the financial statements are rounded off to the INR Lakhs.

Authorization of Standalone Financial Statements: The Standalone financial statements were authorized for issue in accordance with a resolution of the Board of Directors in its meeting held on 17th May, 2025.

1.1. **Key Accounting Estimates and Judgements**

The preparation of Company's financial statements requires management to make judgement, estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and the accompanying disclosures along with Contingent Liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require material adjustments to the carrying amount of assets or liabilities affected in future periods. The Company continually evaluates these estimates and assumptions based on the most recently available information.

In particular, information about significant areas of estimates and judgements in applying accounting policies that have the most significant areas of estimates and judgements in applying accounting policies that have the most significant effect on the financial statements are as below:

- Financial Instruments;
- Estimates of useful lives and residual value of Property, Plant and Equipment and Intangible Assets;
- Valuation of Inventories;
- Measurement of Defined Benefit Obligations and actuarial assumptions;
- Measurement and likelihood of occurrence of provisions and Contingencies
- Evaluation of recoverability of Deferred tax assets; and
- Measurement of Lease Liabilities and Right to Use Asset.

Revisions to accounting estimates are recognized prospectively in the Statement of Profit and Loss in the period in which the estimates are revised and in any future periods in which the estimates are revised and in any future periods affected.

1.2. **Property, Plant and Equipment**

1.2.1. Property, plant and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses, if any.

1.2.2. The initial cost of an asset comprises its purchase price (including non-refundable import duties and taxes), any costs directly attributable to bringing the asset at the location and condition necessary for it to be capable of operating in the manner intended by the management, the initial estimate of any decommissioning obligation, if any, and borrowing cost for qualifying assets (i.e. assets that necessarily take a substantial period of time to get ready for their intended use).

1.2.3. Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company over the period.

1.2.4. Spare parts which meet the definition of Property, plant and equipment are capitalized as Property, plant and equipment in case the unit value of spare part is above the threshold limit. In other cases, the spare parts are inventoried on procurement and charged to Statement of Profit and Loss on consumption.

1.2.5. An item of Property, plant and equipment and any significant part initially recognized separately as part of Property, plant and equipment is de-recognized upon disposal; or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the assets is included in the Statement of Profit and Loss.

1.2.6. The residual value and useful lives of Property, plant and equipment are reviewed at each financial year end and changes, if any, are accounted in line with the revisions to accounting estimates.

1.2.7. The Company has elected to use exemption available under Ind AS 101 to continue with the carrying value for all its Property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per previous GAAP and use that as its deemed cost as at the date of transition (1st April, 2016).

1.3. **Depreciation**

Depreciation on Property, plant and equipment are provided on the Written down value, over the estimated useful lives of

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

the assets (after retaining the estimated residual value of up-to 5%). These useful lives are determined are in line with the useful lives as prescribed in the Schedule III of the Act.

1.3.1. Components of the main assets that are significant in value and have different useful lives as compared to the main asset are depreciated over their estimated useful life. Useful life of such components has been assessed based on historical experience and internal technical assessment.

1.3.2. Depreciation on Spare parts specific to an item of Property, plant and equipment is based on life of the related Property, plant and equipment. In other cases, the spare parts are depreciated over their estimated useful life based on the technical assessment.

1.3.3. Items of Property, plant and equipment costing not more than the threshold limit are depreciated at 100% in the year of acquisition.

1.3.4. Depreciation is charged on additions/ deletions on pro-rata basis from the date of addition/deletion.

1.3.5. Trade Mark, Technical Design and Drawings and Patents has been amortized over the period of 10 years.

1.4. **Intangible Assets**

1.4.1. Intangible Assets are carried at cost net of accumulated amortization and accumulated impairment losses, if any. Expenditure on internally generated intangibles, excluding development costs, are not capitalized and is reflected in the Statement of Profit and Loss in the period in which the expenditure is incurred. Development costs are capitalized if, and only if, technical and commercial feasibility of the project is demonstrated, future economic benefits are probable, the Company has an intention and ability to complete and use or sell the asset and the costs can be measured reliably.

1.4.2. Intangible assets with indefinite useful lives, such as right of way which is perpetual and absolute in nature, are not amortized, but are tested for impairment annually. The useful lives are reviewed at each period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset. If not, the change in useful life from indefinite to finite is made on a prospective basis. The impairment losses on intangible assets with indefinite useful life are recognized in the Statement of Profit and Loss.

1.4.3. Expenditure incurred for creating/ acquiring other intangible assets above the threshold limit from which future economic benefits will flow over a period of time, is amortized over the estimated useful life of the asset or ten years, whichever is lower, on a straight line basis, from the time the intangible asset starts providing the economic benefit. In other cases, the expenditure is reflected in the Statement of Profit and Loss in the year in which the expenditure is incurred. The amortization period and the amortization method for an intangible asset with finite life are reviewed at each year end. The amortization expense on intangible assets with finite useful lives and impairment losses in case there is an indication that the intangible asset may be impaired, are recognized in the Statement of Profit and Loss.

1.5. **Investment Property**

1.5.1. Investment Property is property (land or a building – or part of a building – or both) held either to earn rental income or for capital appreciation or both, held for currently undetermined future use, but not for sale in the ordinary course of business, use in production or supply of goods or services or for administrative purposes. Investment Properties are stated at cost net of accumulated depreciation and accumulated impairment losses, if any.

1.5.2. Any gain or loss on disposal of investment property calculated as the difference between the net proceeds from disposal and carrying amount of the Investment Property is recognized in Statement of Profit and Loss.

1.5.3. The residual value and the useful life of an asset is reviewed at least at each financial year –end and, if expectations differ from previous estimates, the change (s) is accounted with Ind AS 8-Accomting Policies, Changes in Accounting Estimates and Errors. & Ind AS 16- Property, Plant & Equipment.

1.6. **Borrowing Costs**

1.6.1. Borrowing cost consists of interest and other costs incurred in connection with the borrowing of funds.

1.6.2. Borrowing costs that are attributable to the acquisition or construction of qualifying assets (i.e. an asset that necessarily takes a substantial period of time to get ready for its intended use) are capitalized as a part of the cost of such assets. All other borrowings costs are charged to the Statement of Profit and Loss.

1.6.3. Investment income earned on the temporary investment of funds of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

1.7. **Non-current assets held for sale**

1.7.1. Non-current assets classified as held for sale if their carrying amounts will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset is available for immediate sale in its present condition subject only to terms that are usual and customary for sale of such assets.

1.7.2. Non-current assets classified as held for sale are measured at lower of carrying amount and fair value less costs to sell.

1.7.3. Property, plant and equipment and intangible assets classified as held for sale are not depreciated or amortized.

1.8. **Leases**

The Company has adopted Ind AS 116 effective from 1 April 2019 using modified retrospective approach. For the purpose of preparation of Standalone Financial Information, management has evaluated the impact of change in accounting policies required due to adoption of Ind AS 116 for year ended 31 March 2020.

1.8.1. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified assets, the Company assesses whether: (i) the contact involves the use of an identified asset (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and (iii) the Company has the right to direct the use of the asset.

1.8.2. As a lessee, the Company recognizes a right-of-use asset and

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

1.8.3. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of use asset is periodically reduced by impairment losses, if any, and adjusted for certain re measurements of the lease liability.

1.8.4. The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

1.8.5. Lease payments included in the measurement of the lease liability comprise the fixed payments, including in substance fixed payments.

1.8.6. The lease liability is measured at amortized cost using the effective interest method. The Company has used number of practical expedients when applying Ind AS 116: - Short-term leases, leases of low-value assets and single discount rate.

1.8.7. The Company has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight line basis over the lease term. The Company applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

1.8.8. The Company has Land Lease agreements with government authorities, company has recognized lease liability and Right to Use assets.

1.9. Impairment of Non-financial assets

1.9.1. Non-financial assets other than inventories, deferred tax assets and non-current assets classified as held for sale are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. The recoverable amount is higher of the assets or Cash-Generating Units (CGUs) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

1.9.2. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

1.10. Inventories

1.10.1. Inventories are stated at cost or net realizable value, whichever is lower. Cost of inventories comprises of expenditure incurred in the normal course of business in bringing inventories to their present location including appropriate overheads apportioned on a reasonable and consistent basis and are determined on the following basis:

- Raw materials, work in progress, stores, tools and other materials are determined on First in First out basis.
- Finished goods are determined by considering the standard conversion cost.

1.10.2. Customs duties on raw materials/ finished goods lying in bonded warehouse are provided for at the applicable rates except where liability to pay duty is transferred to the consignee.

1.10.3. Raw materials held for use in the production of finished goods are not written down below cost except in cases where raw material prices have declined and it is estimated that the cost of the finished goods will exceed their net realizable value.

1.10.4. Obsolete, slow moving, surplus and defective stocks are identified at the time of physical verification of stocks and valued at the net estimated realization cost.

1.11. Revenue Recognition

1.11.1. Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of goods have been passed to the buyer, the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, revenue and the associated costs can be estimated reliably and it is probable that economic benefits associated with the transaction will flow to the Company.

Revenue from sale of goods is measured at fair value of the consideration received or receivable (after including fair value allocations related to multiple deliverable and/or linked arrangements), net of returns, taxes or duties collected on behalf of the government and applicable trade discounts or rebates.

Where the Company acts as an agent on behalf of a third party, the associated income is recognized on net basis.

1.11.2. Sale of Services

Income from services rendered is recognized based on agreements/ arrangements with the customers as the service is performed in proportion to the stage of completion of the transaction at the reporting date and the amount of revenue can be measured reliably.

1.11.3. Multiple Element Contracts

For revenue arrangements having more than one deliverable, at the inception of the arrangement, the Company evaluates all deliverables in the arrangement to determine whether they represent separately identifiable components of the following two conditions are met:

- The deliverable has value to the customer on a standalone basis and
- There is evidence of the fair value of the item.

The total arrangement consideration is allocated to each separate component based on its relative fair value.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

1.11.4. **Interest and Dividend Income**

Interest income is recognized using Effective Interest Rate (EIR) method.

Dividend is recognized when right to receive the payment is established, it is probable that the economic benefits associated with the dividend will flow to the entity and the amount of dividend can be measured reliably.

1.11.5. Income from sale of scrap is accounted on billing basis and customer takes title.

1.11.6. The benefit under the Remission of Duties or Taxes on Export Products (RoDTEP) as per the Export and Import Policy in respect of exports made under the said Schemes is accounted on a accrual basis and is included under the head "Other Income" as 'Export Incentives'.

1.12. **Classification of Income/ Expense**

1.12.1. Income/ Expenditure (net) in aggregate pertaining to prior year (s) above the threshold limit are corrected retrospectively in the first set of financial statements approved for issue after their discovery by restating the comparative amount and/ or restating the opening Balance sheet for the earliest prior period presented.

1.12.2. Prepaid expenses are charged to revenue over the period.

1.12.3. Deposits places with Government agencies/ local authorities which are perpetual in nature are charged to revenue in the year of payment.

1.13. **Employee Benefits**

1.13.1. **Short-term employee benefits**

Short-term employee benefits are recognized as an expense at an undiscounted premium in the Statement of Profit and Loss of the year ended in which related services are rendered.

1.13.2. **Post-Employment Benefits**

Defined Contribution Plans:

Obligations for contributions to defined contribution plans such as pension are recognized as an expense in the Statement of Profit and Loss as the related service is provided. Prepaid contributions are recognized as an asset to the extent that cash fund in future payments is available.

Defined Benefit Plans:

The Company's net obligation in respect of defined benefit plans such as gratuity, other post-employment benefits etc., is calculated separately for each plan by estimating the amount of future benefit that the employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The calculation of defined benefit obligation is performed at each reporting period end by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Company, the recognized asset is limited to the present value of the economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan.

The current service cost of the defined benefit plan, recognized in the Statement of Profit and Loss as part of employee benefit expense, reflects the increase in the defined benefit obligation resulting from employee service in the current year, benefit changes, curtailments and settlements. Past service costs are recognized immediately in the Statement of Profit and Loss. The net interest is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This net interest is included in employee benefit expense in the Statement of Profit and Loss.

Re-measurements which comprise of actuarial gains and losses, the return on plan assets (excluding amounts included in the net interest on net defined benefit liability (asset)) and the effect of the asset ceiling (if any, excluding amounts included in the net interest on the net defined benefit liability (asset)), are recognized in other comprehensive income.

1.13.3. **Other long-term employee benefits**

Liability towards other long-term employee benefits – leave encashment are determined on actuarial valuation by qualified actuary by using Projected Unit Credit Method.

The current service cost of other long terms employee benefits, recognized in the Statement of Profit and Loss as part of employee benefit expense, reflects the increase in the obligation resulting from employee service in the current year, benefit changes, curtailments and settlements. Past service costs are recognized immediately in the Statement of Profit and Loss. The interest cost is calculated by applying the discount rate to the balance of the obligation. This cost is included in employee benefit expense in the Statement of Profit and Loss. Re-measurements are recognized in the Statement of Profit and Loss.

1.13.4. **Termination benefits**

Expenditures on account of Voluntary Retirement Scheme are charged to Statement of Profit and Loss.

1.14. **Foreign Currency Transactions**

1.14.1. **Monetary Items**

Transactions in foreign currencies are initially recorded at their respective exchange rates at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at exchange rates prevailing on the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognized in the Statement of Profit and Loss either as profit or loss foreign currency transaction and translation.

1.14.2. **Non-monetary items**

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions.

1.14.3. **Foreign Branch Operation's Translations**

The activities of foreign branches are an integral part of operations of the Company and hence the foreign branch financial statements are translated in accordance with accounting standard.

Income and Expenditure items by applying to the foreign currency amount, the exchange rate used is an average rate for calendar month and used for all transaction occurring during that calendar month.

Property, plant and equipment are recorded at the exchange rate prevailing on the date of the transaction.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Depreciation on property, plant and equipment in Indian rupees, which are reported using the exchange rate at the date of transaction.

Inventories related to stocks transfer from reporting enterprise are shown at the cost of reporting enterprises plus expenses incurred to bring the material at the shelf of foreign branch's warehouse and local bought out inventories are translated at the exchange rate prevailing at year end.

Other current assets and liabilities are converted at the exchange rate prevailing at the year end.

The exchange difference on translation of Foreign Branch financial statements are recognized in the Statement of Profit and Loss.

1.15. Investment in Subsidiaries, Joint Ventures and Associates

Investments in equity shares of Subsidiaries, Joint Ventures and Associates are recorded at cost and reviewed for impairment at each reporting date.

1.16. Government Grants

1.16.1. Government grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

1.16.2. When the grant relates to an expense item, it is recognized in Statement of Profit and Loss on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed.

1.16.3. Government grants relating for Property, plant and equipment are presented as deferred income and are credited to the Statement of Profit and Loss on a systematic and rational basis over the useful life of the asset.

1.17. Provisions, Contingent Liabilities and Commitments

1.17.1. Provisions are recognized when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

1.17.2. The expenses relating to a provision is presented in the Statement of Profit and Loss net of reimbursements, if any.

1.17.3. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in provision due to the passage of time is recognized as a finance cost.

1.17.4. Contingent liabilities are possible obligations whose existence will only be confirmed by future events not wholly within the control of the Company, or present obligations where it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured with sufficient reliability.

1.17.5. Contingent liabilities are not recognized in the financial statements but are disclosed unless the possibility of an outflow of economic resources is considered remote.

1.18. Fair Value Measurement

1.18.1. The Company measures certain financial instruments at fair value at each reporting date.

1.18.2. Certain accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

1.18.3. Fair value is 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 in the principal or, in its absence, the most advantageous market to which the Company has access at that date. The fair value of the liability also reflects its non-performance risk.

1.18.4. The best estimate of the fair value of a financial instrument on initial recognition is normally the transaction price – i.e. the fair value of the consideration given or received. If the Company determines that the fair value on initial recognition differs from the transaction price and the fair value is evidenced neither by quoted price in an active market for an identical asset or liability nor based on a valuation technique that uses only data from observable markets, then the financial instrument is initially measured at fair value, adjusted to defer the difference between the fair value on initial recognition and the transaction price. Subsequently that difference is recognized in Statement of Profit and Loss on an appropriate basis over the life of the instrument but no later than when the valuation is wholly supported by observable market data or the transaction is closed out.

1.18.5. While measuring the fair value of an asset or liability, the Company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation technique as follows:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 – Inputs other than quoted prices included in Level 1 that are observable for assets or liabilities, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3 – inputs for the assets or liability that are not based on observable market data (unobservable inputs)

1.18.6. When quoted prices in active market for an instrument are available, the Company measures the fair value of the instrument using that price. A market is regarded as active if transactions for the asset and liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

1.18.7. If there is no quoted price in an active market for an instrument is available, the Company measures the fair value of the instrument using that price. A market is regarded as active if transactions for the asset and liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis.

1.18.8. The Company regularly reviews significant unobservable inputs and valuation adjustments. If the third party information, such as broker quotes or pricing services, is used to measure fair values, then the Company assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

1.19. Financial Assets

1.19.1. **Initial Recognition and measurement**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Trade receivables and debt securities issued are initially recognized when they are originated. All other financial assets are initially recognized at fair value when the Company becomes a party to the contractually provisions of the instrument. All financial assets other than those measured subsequently at fair value through profit and loss, are recognized initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset.

1.19.2. Subsequent measurement

Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the business model for managing the financial assets and the contractual cash flow characteristics of the financial assets, the Company classifies financial assets as subsequently measured at amortized cost, fair value through other comprehensive income or fair value through profit and loss.

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

The asset held within business model whose objective is:

- To hold assets for collecting contractual cash flows, and
- Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium or fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss.

Debt instruments at Fair value through Other Comprehensive Income (FVOCI)

A 'debt instrument' is measured at the fair value through other comprehensive income if both the following conditions are met:

The asset is held within business model whose objective is achieved by both

- Collecting contractual cash flows and selling financial assets and
- Contractual terms of the asset give rise on specified dates to cash flows that are SPPI on the principal amount outstanding.

After initial measurement, these assets are subsequently measured at fair value. Interest income under effective interest method, foreign exchange gains and losses and impairment losses are recognized in the Statement of Profit and Loss. Other net gains and losses are recognized in other comprehensive income.

Debt instruments at Fair value through Profit and Loss (FVTPL)

Fair Value through Profit or Loss is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization at amortized cost or as FVOCI, is classified as FVTPL.

After initial measurement, any fair value changes including any interest income, foreign exchange gain and losses, impairment losses and other net gains and losses are recognized in the Statement of Profit and Loss.

Equity Investments

All equity investments within the scope of Ind AS 109 are measured at fair value. Such equity instruments which are held for trading are classified as FVTPL. For all other such equity instruments, the Company decides to classify the same either as FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

For equity instruments classified as FVOCI, all fair value changes on the instrument, excluding dividends, are recognized in Other Comprehensive Income (OCI). Dividends on such equity instruments are recognized in the Statement of Profit or Loss.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

1.19.3. De-recognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily de-recognized (i.e. removed from the Company's Balance Sheet) when

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- The Company has transferred substantially all the risks and rewards of the asset, or
- The Company has neither transferred not retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

On de-recognition, any gains or losses on all debt instruments (other than debt instruments measured at FVOCI) and equity instruments (measured at FVTPL) are recognized in the Statement of Profit and Loss. Gains and losses in respect of debt instruments are measured at FVOCI and that are accumulated in OCI are reclassified to profit or loss on de-recognition. Gains or losses on equity instruments measured at FVOCI that are recognized and accumulated in OCI are not reclassified to profit or loss on de-recognition.

1.19.4. Impairment of Financial Assets

In accordance with Ind AS 109, the Company applies Expected Credit Loss ("ECL") model for measurement and recognition of impairment loss on the financial assets measured at amortized cost and debt instruments measured at FVOCI.

Loss allowances on trade receivables are measured following the 'simplified approach' at an amount equal to the lifetime ECL at each reporting date. In respect of other financial assets such as debt securities and bank balances, the loss allowance

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

is measured at 12 month ECL only if there is no significant deterioration in the credit risk since initial recognition of the asset or asset is determined to have a low credit risk at the reporting date.

1.20. Financial Liabilities

1.20.1. Initial recognition and measurement

Financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liability is initially measured at fair value less, for an item not at fair value through profit and loss, transaction costs that are directly attributable to its acquisition or issue.

1.20.2. Subsequent measurement

Subsequent measurement is determined with reference to the classification of the respective financial liabilities.

Financial liabilities at Fair value through Profit and Loss (FVTPL)

A financial liability is classified as at Fair Value through Profit or Loss (FVTPL) if it is classified as held-for-trading or is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and changes therein, including any interest expense, are recognized in Statement of Profit and Loss.

Financial liabilities at Amortized Cost

After initial recognition, financial liabilities other than those which are classified as FVTPL are subsequently measured at amortized cost using the effective interest rate ("EIR") method.

Amortized cost is calculated by taking into account any discount or premium and fees or costs that are an integral part of the EIR. The amortization done using the EIR method is included as finance costs in the Statement of Profit and Loss.

1.20.3. De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

1.21. Financial Guarantees

Financial guarantee contracts issued by the Company are those contracts that will require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of the debt instrument. Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the fair value initially recognized less cumulative amortization.

1.22. Derivative financial instruments

The Company uses derivative financial instruments to manage the exposure on account of fluctuation in interest rate and foreign exchange rates. Such derivative financial instruments are initially recognized at fair value on the date on which a derivative contract is entered into and are subsequently measured at fair value with the changes being recognized in the Statement of Profit and Loss. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

1.23. Embedded Derivatives

If the hybrid contract contains a host that is a financial asset within the scope of Ind AS 109, the classification requirements contained in Ind AS 109 are applied to the entire hybrid contract. Derivatives embedded in all other host contracts, including financial liabilities are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for trading or designated at fair value through profit and loss. These embedded derivatives are measured at fair value with changes in fair value recognized in Statement of Profit and Loss, unless designated as effective hedging instruments. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows.

1.24. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet, if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

1.25. Taxes on Income

1.25.1. Current Tax

Income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to complete the amount are those that are enacted or substantively enacted, by the end of the reporting period.

Current tax items are recognized in correlation to the underlying transaction either in the Statement of Profit and Loss, other comprehensive income or directly in equity.

1.25.2. Deferred Tax

Deferred tax is provided using the Balance Sheet method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted at the reporting date.

Deferred Tax items are recognized in correlation to the underlying transaction either in the Statement of Profit and Loss, other comprehensive income or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

1.26. Earnings per Share

1.26.1. Basic earnings per share are calculated by dividing the profit or loss for the period attributable to equity shareholders (after deducting preference dividends, if any, and attributable taxes) by the weighted average number of equity shares outstanding during the period.

1.26.2. For the purpose of calculating diluted earnings per share, the profit or loss for the period attributable to equity shareholders and weighted average number of shares outstanding during the period is adjusted for the effect of all dilutive potential equity shares.

1.27. Classification of Assets and Liabilities as Current and Non-current

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle (determined at 12 months) and other criteria set out in Schedule III of the Act.

1.28. Cash and cash equivalents

Cash and cash equivalents in the Balance Sheet include cash at bank, cash, cheque on hand, Remittance in Transit, Term Deposit, which are subject to an insignificant risk of changes in value.

For the purpose of Statement of Cash Flows, Cash and cash equivalents include cash at bank, cash, cheque on hand, Remittance in Transit and Bank balances other than cash and cash equivalents include Earmarked balances with bank and Term deposits.

1.29. Cash Flows

Cash flows are reported using the indirect method, where by net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated**.**

2. The Company has adopted the following materiality threshold limits in the preparation and presentation of financial statements as given below:

Threshold Item (1)	Accounting Policy Ref (2)	Threshold limit value (3)
Processing fees (including stamp duty) on Loan amount sanction for calculation of Effective Interest Rate (EIR) method.	Written off as expenses over the Loan Repayment Tenure by using the Effective Interest Rate Method.	More than 1% of the loan amount excluding taxes.
Capitalization of spare parts meeting the definition of Property, Plant and Equipment in each case	The Expenditure treated as revenue expenditure and charged to current year Profit & loss Account. **Capital Expenditure**: - Capitalized **Revenue Expenditure**: - Treated in current Statement of Profit and Loss	1.All Assets in relation to Property, Plant & Equipment below Rs. 5,000/-(Five Thousand Only) **In Case of Plant & Machinery** 2. On Technical Decision Capital and Revenue nature is bifurcated. 2.1) Assets is defined as Capital Expenditure, when the expenditure enhances the revenue generating capacity of the assets so that useful life is extended. 2.2) Not Covered in point no 2.1 above, is treated as Revenue expenditure.
Income / expenditure (net) pertaining to prior year(s).	Below the Threshold limit value, it is treated as an expense in the Statement of Profit and Loss in Current Year. ,	Rs.50,000/-(Fifty Thousand Only) p.a.
Fair valuation of Interest free Loan given to Employees.	Fair valuation is done for Interest free loan given to Employee above the threshold limit defined in Column No (3).	More than Rs.750000/- per employee.
Provision against Warranty Claim	Provision is made against warranty on the reporting date as per the threshold policy.	Average of the actual expenses incurred in last three consecutive years.
Bad Debts write off	Bad debt written off booked to be booked after the defined period of time from the due date of payment.	One year from the due date of payment.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

3 PROPERTY, PLANT AND EQUIPMENT (PPE)

(Amount INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions/ Reclassification	Disposals/ Reclassification	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated/Addition on disposals/ Reclassification of assets	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Balance as at 31st Mar, 2026
Factory Buildings	5,107.23	46.82	-	5,154.05	2,191.55	267.53	-	2,459.08	2,915.68	2,694.98
Other Buildings	91.22	-	-	91.22	56.41	12.53	-	68.94	34.81	22.29
Plant and Machinery	8,902.33	384.27	(38.17)	9,248.43	4,534.69	817.75	(22.30)	5,330.14	4,367.64	3,918.28
Furniture and Fixtures	385.71	38.20	-	423.91	258.73	34.89	-	293.62	126.98	130.28
Vehicles	984.08	39.11	(10.32)	1,012.87	509.91	155.74	(9.81)	655.84	474.17	357.03
Office Equipment	225.67	22.15	(0.20)	247.62	188.44	18.74	(0.15)	207.03	37.23	40.58
Computers	445.22	41.68	-	486.90	367.80	49.27	-	417.07	77.42	69.84
Total	**16,141.46**	**572.23**	**(48.69)**	**16,665.00**	**8,107.53**	**1,356.45**	**(32.26)**	**9,431.72**	**8,033.93**	**7,233.28**

4 CAPITAL WORK-IN-PROGRESS

CWIP aging schedule as on 31.03.2026

(Amount INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK			
	Balance as at 31st March, 2025	Additions/Reclassification	Capitalised/ Disposals/Reclassification	Balance as at 31st Mar, 2026
Capital work-in-progress	208.20	1,457.00	101.23	1,766.43
Total	**208.20**	**1,457.00**	**101.23**	**1,766.43**

CWIP aging schedule as on 31.03.2026

(Amount INR Lakhs)

Capital work in progress	Year Wise CWIP Details				
	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
Building Under Construction-Sec-145, Noida	978.95	163.93			1,142.88
Building GNU-1	17.33	14.61	-	-	31.94
Plant & Machinery	584.24	0.55			584.79
Pump design registration	-		0.37		0.37
Trade mark registration	-	0.16			0.16
Technical Know How	6.29	-			6.29
Total	**1,586.81**	**179.25**	**0.37**	-	**1,766.43**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

CWIP aging schedule as on 31.03.2025

(Amount INR Lakhs)

Capital work in progress	Year Wise CWIP Details				
	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
Building Under Construction-Sec-145, Noida	156.93	-	-	-	156.93
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
Pump design registration	-	0.37	-	-	0.37
Trade mark registration	0.71	-	-	-	0.71
Total	**207.83**	**0.37**	**-**	**-**	**208.20**

5 (a) Right- to- Use Assets

(Amount INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions/ Reclassification	Disposals/ Reclassification	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated/Addition on disposals/Reclassification of assets	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Balance as at 31st Mar, 2026
Right- to- Use Assets	3,291.52	4.13	-	3,295.65	424.65	69.34	-	493.99	2,866.87	2,801.66
Total	**3,291.52**	**4.13**	**-**	**3,295.65**	**424.65**	**69.34**	**-**	**493.99**	**2,866.87**	**2,801.66**

i) Net Block of Right to Use Assets as on 31st March, 2026 includes fixed assets held at Foreign Branches of the company Rs 62.49 Lakhs (31st March, 2025: Rs 92.49 Lakhs).

5 (b) Lease liabilities

The Breakup of current and non current lease liabilities as at 31.03.2026 and 31.03.2025 is as follows:-

Particulars	As at Mar 31 2026	As at March 31 2025
Current lease liabilities	168.82	236.85
Non-current lease liabilities	845.00	1,033.53
Total	**1,013.82**	**1,270.38**

The movement in lease liabilities during the years ended Mar 31,2026 and March 31,2025 is as follows:

Particulars	As at Mar 31 2026	As at March 31 2025
Balance at the beginning	1,270.38	1,455.71
Additions	4.13	13.15
Additions through business combination	-	-
Finance cost accrued during the period	95.66	121.72
Deletions	-	-
Payment of lease liabilities	(356.34)	(320.20)
Adjustment through Retained Earnings		
Balance at the end	**1,013.82**	**1,270.38**

6 INTANGIBLE ASSETS

(Amount INR Lakhs)

Particulars	DEEMED COST/GROSS BLOCK				ACCUMULATED DEPRECIATION/AMORTIZATION				NET BLOCK	
	Balance as at 31st March, 2025	Additions	Disposals	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Depreciation/ Amortization expenses	Eliminated on disposals of assets	Balance as at 31st Mar, 2026	Balance as at 31st March, 2025	Balance as at 31st Mar, 2026
Software	441.89	36.05	-	477.94	286.11	48.14	-	334.25	155.78	143.70
Technical Design and Drawings	34.21	-	-	34.23	18.27	2.33	-	20.60	15.94	13.62
Trademark and Patents	14.08	-	-	14.08	11.94	0.56	-	12.50	2.14	1.58
Total	**490.18**	**36.05**	**-**	**526.25**	**316.32**	**51.03**	**-**	**367.35**	**173.86**	**158.90**

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, 2026

7 INVESTMENT IN SUBSIDARIES

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Unquoted		
Investments measured at cost (fully paid) - Subsidaries		
5,00,000 shares (31st March, 2025: 5,00,000) of EURO 1 each in Roto Pumpen GmbH,Germany	393.28	393.28
5,25,000 shares (31st March, 2025: 5,25,000) of USD 1 each in Roto Pumps Americas INC, USA	340.49	340.49
12,00,000 shares (31st March, 2025: 12,00,000) of SGD 1 each in Roto Overseas Pte Ltd,Singapore	616.40	616.40
50,000 shares (31st March, 2025: 50,000) of AED 10 each in Roto Pumps MENA FZE, Dubai	113.30	113.30
99,00,000 Share (31st March, 2025: 50,00,000) of INR 10 each in Roto Energy Systems Ltd	990.00	500.00
TOTAL	**2,453.47**	**1,963.47**

8 INVENTORIES

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
a) Raw Materials	1,437.02	887.64
b) Work in Process	352.75	223.03
c) Finished Goods	3,248.33	2,758.56
d) Consumables Stores	29.82	63.83
e) Other Stores & Spares	30.24	30.36
f) Tools	85.33	78.09
g) Packing Material	20.09	13.32
TOTAL	**5,203.58**	**4,054.83**

(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 31st March, 2026	As At 31st March, 2025
Unsecured unless stated otherwise (Considered Good)		
Trade Receivables	7,103.62	6,439.22
Less:Expected Credit Loss Allowance	(88.80)	(7.57)
TOTAL	**7,014.82**	**6,431.65**

i) The average credit period for collection is 95 days (Previous year 88 Days).

ii) No trade receivable are due from directors either severally or jointly with any other person.

iii) Trade receivable includes Rs.2882 Lakhs (As at 31st March, 2025: Rs. 2851.71 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 31.03.2026						
	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to3 years	More than 3 years	Total
A. Undisputed trade receivables - considered good							
a. Related Parties	1,318.93	1,344.17	197.13	21.77	-	-	2,882.00
b. Others	698.23	3,087.04	134.48	301.87	-	-	4,221.62
B. Undisputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
C. Undisputed trade receivables - Credit Impaired							-
Less: Allowances for credit loss	-	-	-	-	-	-	-88.80
D. Disputed trade receivables - considered good							-
	-	-	-	-	-	-	-
E. Disputed trade receivables - Which have significant increase in credit risk	-	-	-	-	-	-	-
F. Disputed trade receivables - Credit Impaired	-	-	-	-	-	-	-
Total	**2,017.16**	**4,431.21**	**331.61**	**323.64**	**-**	**-**	**7,014.82**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

(Amount INR Lakhs.)

Particulars	Age wise Outstanding as on 31.03.2025						
	Not Due	Less than 6 months	6 month to 1 year	1 to 2 years	2 to3 years	More than 3 years	Total
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**

10 CASH AND CASH EQUIVALENTS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Cash and cash equivalents		
a) Balance with banks	552.15	299.25
b) Cash in Hand	51.28	37.38
c) Remittance in Transit	185.43	221.92
d) Term Deposit	-	1,064.25
TOTAL	**788.86**	**1,622.80**

11 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
a) Earmarked Balances with Bank -Unclaimed dividend a/c	19.64	9.52
b) Term Deposit(Restricted)- Margin Money against guarantees	600.08	586.25
TOTAL	**619.72**	**595.77**

12 LOANS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Unsecured and considered good		
a) Loan to Subsidiries	774.72	724.47
b) Staff Loans	12.67	20.56
TOTAL	**787.39**	**745.03**

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, 2026		As at March 31, 2025	
	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	774.72	98.4%	724.47	97.2%

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

13(a) OTHER FINANCIAL ASSETS- Non Current

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
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 31st March, 2026	As At 31st March, 2025
a) Interest accrued on Bank deposits	39.41	30.45
b) Interest accured on Security Deposits	0.84	-
c) Derivative carried at fair value	-	7.37
d) Interest Accured on Loan to Subsidiries	15.18	81.34
e) Accured Export Benefit Entitlement	26.78	17.40
f) Security Deposits	102.45	90.74
TOTAL	**184.66**	**227.30**

14(a) OTHER NON-CURRENT ASSETS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
(Unsecured and considered good)		
Capital Advances	722.38	637.54
TOTAL	**722.38**	**637.54**

14(b) OTHER CURRENT ASSETS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
(Unsecured and considered good)		
a) Deposit with GST & Other Authorities	611.98	1,005.43
b) Advance Income Tax & Tax Deducted at Source	1,519.26	1,129.17
c) Prepaid Expenses	218.44	129.92
d) Other Receivables	40.12	39.73
e) Advance to Supplier	266.63	118.49
f) Net Defined Benefit Asset	11.11	-
TOTAL	**2,667.54**	**2,422.74**

15 EQUITY SHARE CAPITAL

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
AUTHORISED SHARE CAPITAL		
As at 31st Mar,2026: 20,00,00,000 Equity Shares of Rs.1 each	2,000.00	1,000.00
As at 31st Mar,2025:10,00,00,000 Equity Shares of Rs.1 each		
ISSUED & SUBSCRIBED SHARE CAPITAL		
As at 31st Mar,2026: 18,84,45,660 Equity Shares of Rs.1 each	1,884.46	628.15
As at 31st Mar,2025: 6,28,15,220 Equity Shares of Rs.1 each		
PAID UP SHARE CAPITAL		
As at 31st Mar,2026: 18,84,45,660 Equity Shares of Rs.1 each	1,884.46	628.15
As at 31st Mar,2025: 6,28,15,220 Equity Shares of Rs.1 each		
TOTAL	**1,884.46**	**628.15**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

15.1 DETAILS OF SHAREHOLDER HOLDING MORE THAN 5% SHARES

(Amount INR Lakhs.)

NAME OF SHAREHOLDER	As At 31st March, 2026		As At 31st March, 2025	
	NUMBER OF SHARES HELD IN THE COMPANY	% Held	NUMBER OF SHARES HELD IN THE COMPANY	% Held
ANURAG GUPTA	1,45,60,020	7.73%	48,53,340	7.73%
N K GUPTA HUF (ANURAG GUPTA)	1,48,63,920	7.89%	49,54,640	7.89%
ARVIND VEER GUPTA	1,52,74,020	8.11%	50,91,340	8.11%
ASHA GUPTA	3,00,03,180	15.92%	1,00,01,060	15.92%
HARISH CHANDRA GUPTA	2,44,88,840	13.00%	81,46,380	12.97%
NEERA GUPTA	1,02,26,420	5.43%	33,98,140	5.41%

15.2 DETAILS OF SHARES HELD BY THE PROMOTERS IN THE COMPANY

Details of shares held by the promoters in the Company.

Equity shares:	March 31, 2026			March 31, 2025		
	Nos.	%	% Of Change during the year	Nos.	%	% Of Change during the year
ASHA GUPTA	3,00,03,180	15.92%	0.00%	1,00,01,060	15.92%	0.00%
H C GUPTA	2,44,88,840	13.00%	0.03%	81,46,380	12.97%	0.00%
N K GUPTA HUF (ANURAG GUPTA)	1,48,63,920	7.89%	0.00%	49,54,640	7.89%	0.00%
ARVIND GUPTA	1,52,74,020	8.11%	0.00%	50,91,340	8.11%	0.00%
ANURAG GUPTA	1,45,60,020	7.73%	0.00%	48,53,340	7.73%	0.02%
H C GUPTA HUF (H C GUPTA)	75,18,456	3.99%	0.03%	24,87,000	3.96%	0.00%
NEERA GUPTA	1,02,26,420	5.43%	0.02%	33,98,140	5.41%	0.00%
RAJEETA GUPTA	22,21,860	1.18%	0.00%	7,40,620	1.18%	-0.32%
ROLLY GUPTA	22,05,960	1.17%	0.00%	7,35,320	1.17%	-0.32%
MANSI KANORIA	15,74,400	0.84%	0.00%	5,24,800	0.84%	0.00%
Madhu Agarwal	12,43,212	0.66%	0.00%	4,14,404	0.66%	0.00%
SHALINI GUPTA	6,27,043	0.33%	-0.02%	2,18,440	0.35%	-0.02%
MANOJ AGARWAL	2,31,900	0.12%	0.00%	77,300	0.12%	0.00%
GOPIKA GUPTA	4,02,463	0.21%	0.10%	69,180	0.11%	0.00%
ARVIND VEER GUPTA (HUF)	1,77,120	0.09%	0.00%	59,040	0.09%	0.00%
RAJINDER KUMAR GUPTA	1,29,720	0.07%	0.00%	43,240	0.07%	0.00%
URMILA AGARWAL	1,05,000	0.06%	0.01%	35,000	0.05%	0.00%
GAESU SALUJA	35,461	0.02%	0.02%	800	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,

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

16 OTHER EQUITY

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026		As At 31st March, 2025	
SECURITIES PREMIUM				
Opening Balance	508.28		508.28	
Less: Issue of Bonus Shares	(508.28)	-	-	508.28
GENERAL RESERVE:				
Opening Balance	557.89		557.89	
Add: Transferred during the year	(557.89)	-	-	557.89
RETAINED EARNINGS				
Opening Balance	20,357.20		17,952.63	
Less: Issue of Bonus Shares	(190.15)		-	
Add: Profit for the year	2,132.82		3,078.52	
Add :- Other Comprehensive Income				
Remeasurement of Defined Benefit Plan (Net of Taxes)	39.99		(83.49)	
	22,339.86		20,947.66	
Less: Dividend paid	502.53	21,837.33	590.46	20,357.20
TOTAL		**21,837.33**		**21,423.37**

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 COMREHENSIVE INCOME

These are actuarial gains/ losses on employee benefit obligations.

17 NON CURRENT LIABILITIES - BORROWINGS

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Secured		
Term Loan from Banks	10.76	83.37
Term Loan from Others	-	20.17
Un-Secured		
Term Loan from Banks	-	3.90
TOTAL	**10.76**	**107.44**

17.1 Terms of Repayment:
Term Loans from Bank consists of vehicle loans repayable in 36 monthly equal installments.

17.2 Security: Term Loans from Bank 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 31st March, 2026	As At 31st March, 2025
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	193.73	98.08
TOTAL	**193.73**	**98.08**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

19 DEFERRED TAX ASSETS/LIABILTIES

(Amount INR Lakhs)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Defered Tax Liability		
Carrying Value of Property, Plant & Equipment and Others		
Fair Valuation of Derivatives	-	1.86
TOTAL DTL	**-**	**1.87**
Deferred Tax Assets		
Provision of Gratuity & Leave Encashment	14.22	50.51
Provision for Warranty	6.99	6.56
Allowance for Doubtful Trade Receivables	22.35	3.80
Fair Valuation of Derivatives	49.31	-
Right to use assets	12.57	20.44
Carrying Value of Property, Plant & Equipment and Others	32.32	1.64
TOTAL DTA	**137.76**	**82.95**
NET DEFERRED LIABILITIES/(ASSETS)	**(137.76)**	**(81.09)**

i) Income Tax Recognised in Statement of Profit and Loss

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Current Tax Expenses(A)		
Current Year	931.95	1,076.84
Short/(Excess) provision of earlier years	203.80	-151.96
Deferred Tax expenses (B)		
Origination and reversal of temporary differences	-48.63	25.62
Tax expense recognized in the income statement (A+B)	**1,087.11**	**950.50**

ii) Income tax recognised in other comprehensive income

Particulars	For the year ended 31st Mar 2026			For the year ended 31st March 2025		
	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	**31.95**	**8.04**	**23.91**	**-66.70**	**-16.79**	**-83.49**
Equity instruments through other comprehensive income	-	-	-	-	-	-
TOTAL	**31.95**	**8.04**	**23.91**	**-66.70**	**-16.79**	**-83.49**

Notes to the Standalone Financial Statements
For the year ended March 31st, 2026

iii) Reconciliation of Effective Tax Rates

Particulars	For the year ended 31st Mar 2026		For the year ended 31st March 2025	
	%	Amount (Rs.)	%	Amount (Rs.)
Profit before Tax		3,219.94		3,977.88
Other Comprehensive Income		31.95		-66.70
Tax using the company's domestic tax rate	25.17%	818.50	25.17%	984.44
Tax effect of				
Non-deductible tax expenses	2.01%	64.88	1.86%	72.69
(Profit) Loss on sale/discard/impairment of fixed assets	0.00%	-0.06	-0.63%	5.82
Short/(Excess) provision of earlier years	6.33%	203.80	-3.82%	-151.96
Effective Income Tax rate	**33.76%**	**1,087.11**	**22.61%**	**899.36**

iii) **Movement of Deferred Tax (Assets) & Liabilities**

Particulars	Balance as on 1st April 2025	Recognised in P&L during 2025-26	Recognised in OCI during 2025-26	Retained Earnings	Balance as on 31st March 2026
Property, plant & equipment (Includes Intangible Assets)	-1.65	-30.67	-	-	-32.32
Employee benefit-Provision	-50.51	44.33	-8.04	-	-14.22
Provision for Warranty	-6.55	-0.44	-	-	-6.99
Right to use	-20.43	7.86	-	-	-12.57
Allowance for Trade Receivable	-3.80	-18.55	-	-	-22.35
Fair valuation of derivatives	1.85	-51.16	-	-	-49.31
Total (Assets)/Liabilities (Net)	**-81.09**	**-48.64**	**-8.04**	**-**	**-137.77**

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 2026

20 CURRENT LIABILITIES - BORROWINGS

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Secured		
From Banks	1,551.10	2,162.74
Current Maturities of long term borrowings	92.80	152.90
Unsecured		
Current Maturities of long term borrowings	4.42	11.48
TOTAL	**1,648.32**	**2,327.12**

20.1 Securities

DBS Bank & BANK OF BARODA

a) Hypothecation on the stocks and book debts of the company on Pari Passu basis with Bank of India and DBS bank

b) Equitable Mortgage of Immovable Factory Building, located at Roto House , 13 NSEZ, Noida on Pari Passu basis with Bank of India.

c) Equitable Mortgage of Immovable Factory land and building located at B-14, Phase-II, Extension, Noida on Pari Passu basis with Bank of India.

d) 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 securedby 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.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

21 TRADE PAYABLES

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Trade Payables to Micro and Small Enterprises (As per the Intimation Received)	359.43	436.15
Trade Payables to Others	1,937.07	1,271.76
TOTAL	**2,296.50**	**1,707.91**

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 31st March, 2026	As At 31st March, 2025
Principal amount due to suppliers and remaining unpaid as at year end	359.43	436.15
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	-	-

Age wise Outstanding as on 31.03.2026

Particulars	Not Due	Less Than 1 year	1 to 2 years	2 to 3 Years	More than 3 Year	Total
i. Due to MSME	300.03	59.40	-	-	-	359.43
ii. Due to Related Parties - MSME	-	-	-	-	-	-
iii. Due to Related Parties	-	-	-	-	-	-
iv. Due to Others	713.19	1,217.58	5.91	0.39	-	1,937.07
v. Disputed dues to MSME	-	-	-	-	-	-
vi. Disputed dues to Others	-	-	-	-	-	-
TOTAL	**1,013.22**	**1,276.98**	**5.91**	**0.39**	**-**	**2,296.50**

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 - 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**

22 OTHER FINANCIAL LIABILITIES

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Un-paid/ Unclaimed dividend	19.64	9.52
Derivative carried at fair value	195.93	-
TOTAL	**215.57**	**9.52**

23 OTHER CURRENT LIABILITIES

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Sales Tax & GST Payable	220.46	246.04
Other Statutory Payable	83.50	92.65
Other Payables	1,292.88	882.13
TOTAL	**1,596.84**	**1,220.82**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Other payable includes Rs. 128.23 Lakhs for Capital liability (As at 31st March, 2025: Rs.105.60 Lakhs) and Rs.600.08 Lakhs on account of advance from customers (As at 31st March, 2025 : Rs. 188.64 Lakhs) and balance on account of other expenses payable.

24 PROVISIONS

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Provision for Employee Benefits		
- Superannuation, Gratuity and Un-availed Leave	77.85	175.42
Provision for Warranty	27.77	26.06
Provision for Doubtful Capital Advance	79.72	79.72
TOTAL	**185.34**	**281.20**

25 CURRENT TAX LIABILITIES (NET)

(Amount INR Lakhs.)

PARTICULARS	As At 31st March, 2026	As At 31st March, 2025
Provision for Income tax	1,707.78	1,041.09
TOTAL	**1,707.78**	**1,041.09**

26 REVENUE FROM OPERATIONS

(Amount INR Lakhs.)

PARTICULARS	Year ended 31st March 2026		Year Ended 31st March,2025	
Sale of Products				
Pumps	11,362.09		13,356.61	
Spares	10,680.58	22,042.67	10,461.04	23,817.65
Sale of Services				
Services - Commissioning & Installation	45.99		30.10	30.10
Service -Hardcrome Platinng	36.11	82.10		
Other Operating Revenue		163.72		189.06
		22,288.49		24,036.81
REVENUE FROM OPERATIONS		**22,288.49**		**24,036.81**

26.1 PARTICULARS OF REVENUE FROM OPERATIONS

(Amount INR Lakhs.)

PARTICULARS	Quarter Ended 31st March,2026		Year Ended 31st March,2025	
DOMESTIC				
Sale of Products				
-Pumps	4,901.76		6,308.78	
-Spares	3,134.84	8,036.60	3,031.92	9,340.70
Sales of Services				
- Service -Hardcrome Platinng	36.11		-	
- Services- Commissioning & Installation	15.15	51.26	22.00	22.00
Other Operating Revenue		163.72		189.06
		8,251.58		**9,551.76**
EXPORT				
Sales of Products				
-Pumps	6,460.32		7,047.82	
-Spares	7,545.74	14,006.06	7,429.13	14,476.95
Sales of Services				
- Services- Repairs & Maintenance			-	
- Services- Commissioning & Installation	30.85	30.85	8.10	8.10
		14036.91		**14,485.05**
TOTAL		**22,288.49**		**24,036.81**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

27 OTHER INCOME

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026		Year Ended 31st March, 2025	
Interest Income				
- On Bank Deposits	52.27		48.09	
- Others	84.33	136.60	55.71	103.80
Misc. Credit Balances Written Off		14.27		44.35
Foreign Exchange Diff. - Foreign Operations & Others		430.26		146.75
Profit on Sale/Impairment of Fixed Assets		0.25		23.10
Profit on Sale of Investment		-		-
Allowance for doubtful trade receivables		-		-
Gain on Valuation of Derivative		(203.30)		2.15
Baddebts Written off Recovered		-		5.07
Export Benefit Entitlements		81.73		13.64
Government Grant Received		-		-
Miscellaneous Receipts		8.15		0.31
TOTAL		**467.96**		**339.17**

28 COST OF MATERIALS CONSUMED

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026		Year Ended 31st March, 2025	
i) RAW MATERIALS CONSUMED				
Opening Stock	657.48		578.10	
Add: Purchases& Expenses thereon	3,205.51		3,320.05	
Less: Closing Stock	761.02	3,101.97	657.48	3,240.67
ii) BOUGHT OUT COMPONENTS CONSUMED				
Opening Stock	230.17		331.78	
Add: Purchases& Expenses thereon	5,494.29		5,124.84	
Less: Closing Stock	676.00	5,048.46	230.17	5,226.45
iii) CONSUMABLE STORES AND SPARES				
Opening Stock	63.83		16.43	
Add: Purchases& Expenses thereon	336.14		396.11	
Less: Closing Stock	29.82	370.15	63.83	348.70
TOTAL		**8,520.58**		**8,815.82**

28.1 CHANGE IN INVENTORIES OF FINISHED GOODS & WORK IN PROGRESS

(Amount INR Lakhs.)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Mild Steel	367.00	219.64
Steel (SS & Alloy)	1,121.70	1,260.97
Iron & Metal Castings	585.83	878.84
Rubber & Chemicals	516.87	481.06
Pipes	392.55	307.09
Bought Out Materials & Components	4,856.39	5,083.59
Freight, Cartage, Clearing & Insurance	324.17	238.53
Other Consumables Store & Spares	356.07	346.10
TOTAL	**8,520.58**	**8,815.82**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

29 CHANGE IN INVENTORIES OF FINISHED GOODS & WORK IN PROGRESS

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026		Year Ended 31st March, 2025	
OPENING STOCK:				
Finished Goods	2,758.56		2,730.07	
Work in Progress	223.03		336.10	
Scrap & Wastage	-	2,981.59	-	3,066.17
LESS: CLOSING STOCK:				
Finished Goods	3,248.33		2,758.56	
Work in Progress	352.75		223.03	
Scrap & Wastage	-	3,601.08	-	2,981.59
Net Change in Inventories		**(619.49)**		**84.58**

30 EMPLOYEE BENEFITS EXPENSE

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026	Year Ended 31st March, 2025
Wages, Salary, Bonus Gratuity & Other Allowances	4,885.73	4,563.64
Contribution to Provident & Other Funds	296.69	272.43
Directors' Remuneration	480.18	469.97
Workmen & Staff Welfare	171.17	177.75
TOTAL	**5,833.77**	**5,483.80**

31 FINANCE COST

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026	Year Ended 31st March, 2025
INTEREST :		
On Term Loans	18.06	27.51
On Others borrowings	140.08	169.44
Interest on Bill Discounting	1.02	4.72
Interest on Lease Liabilities	95.66	121.72
TOTAL	**254.82**	**323.39**

32 DEPRECIATION & AMORTISATION EXPENSE

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026	Year Ended 31st March, 2025
Depreciation on Property,plant & Equipment	1,356.45	1,435.19
Depreciation on Right of Use assets	69.34	70.84
Amortisation of Intangible assets	51.01	74.98
TOTAL	**1,476.80**	**1,581.02**

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

33 OTHER EXPENSES

(Amount INR Lakhs.)

PARTICULARS	Period Ended 31st March, 2026	Year Ended 31st March, 2025
Power & Fuel	298.06	322.12
Machining & Electroplating	136.78	181.66
Tools	129.99	151.13
Repairs :		
Building	24.80	37.21
Plant & Machinery	136.49	131.77
Others	39.99	43.45
Insurance Charges	62.26	53.01
Travelling & Conveyance	505.32	490.49
Postage & Telephone	42.26	47.66
Professional & Consultancy	188.14	153.98
Vehicle Running & Maintenance	85.11	79.40
Rent	69.32	59.32
Rates & Taxes	38.29	37.42
Directors' Sitting Fees	17.90	13.15
Payment to Auditors :		
Audit Fee	10.00	8.00
Tax Audit Fee	2.00	2.00
Foreign Branch Audit Fee	12.60	11.07
Cost Audit Fee	1.40	1.40
Out of Pocket Expenses	1.60	1.50
Packing & Forwarding Expenses	1,106.28	1,206.85
Commission & Discount	2.30	2.05
Advertisement & Publicity	200.91	132.54
Bad Debts	73.26	73.96
Allowance for doubtful trade receivables	81.23	7.57
CSR Expenditure	61.50	59.33
Testing & Inspection Expenses	73.19	47.94
Bank Charges & Commission	55.51	59.48
Guards & Security Expenses	68.88	62.61
EDP Expenses	195.81	210.45
Claim & Free Replacement	15.73	52.87
Printing & Stationery Expenses	18.78	21.59
Donations	2.01	0.51
Miscellaneous Expenses	312.33	346.00
TOTAL	**4,070.03**	**4,109.49**

34 Earning per share

Amount in INR Lakhs

Particulars	year ended 31st March 2026	year ended 31st March 2025
Profit attributable to equity holders of the Company for basic and diluted earnings per share	2,132.82	3,078.52
Number of Equity Shares	18,84,45,660.00	6,28,15,220.00
Face Value per Share (Rs.)	1.00	1.00
Weighted average number of shares at the end of the year for basic earnings per share	18,84,45,660.00	6,28,15,220.00
Basic Earning per Shares (Rs.)	1.13	1.63 *

*Pursuant to the allotment of Bonus Equity Shares on July 14, 2025, in the ratio of 2:1, i.e., two bonus equity shares of INR1 each for every one existing fully paid-up equity share of INR1 each, the Basic and Diluted Earnings per Share for the previous year ended March 31, 2025 have been retrospectively adjusted in accordance with the requirements of Ind AS 33, Earnings per Share, to give effect to the bonus issue.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

35 Contingent Liabilities & Commitments

35.1 Contingent Liabilities

Amount in INR Lakhs

Particulars	As at 31st, March 2026	As at 31st, March 2025
i) Bank Guarantees/Letter of Credit	2196.20	1,522.89
ii) Corporate Guarantees	504.44	1,505.82
iii) Labour Cases	57.63	53.41
iv) Income tax cases	98.43	83.21
v) DGFT/custom Authority against EPCG licences	-	49.76

35.2 Commitments

a) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for INR 124.13 Lakhs (As at 31st March 2025 : INR 1515.927 Lakh)

b) Financial Guarantee

Term Deposits with Bank of India, Janpath Branch New Delhi amounting to INR 90.37 lakhs (As at 31st March 2025 : INR 85.43 lakhs), Term Deposit with Bank of Baroda, Janpath Branch, New Delhi amounting to INR 149.71 lakhs (As at 31st March, 2025 : INR 140.82 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 2025: INR410.00 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 2025-26 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	Investment	490

All loans are Unsecured loans.
The above Loan/Investments are given to the Subsidiries 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:-

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 2026	As at 31st, March 2025
Borrowings	1,659.08	2,434.55
Less :- Cash & Bank balances	788.86	1,622.80
Net debts	870.22	811.75
Total Equity	**23,721.79**	**22,051.52**
Net Debts to Equity ratio	3.67%	3.68%

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

38 Financial Instruments

a) Fair value measurement hierarchy: **Amount in INR Lakhs**

Particulars	As at 31st March, 2026			
	Carrying amount	Level of input used in		
		Level 1	Level 2	Level 3
Financial assets				
At Amortized cost				
Trade receivables	7,014.82	-	-	-
Cash and cash equivalents	788.86	-	-	-
Bank balances other than above	619.72	-	-	-
Loan	787.39			
Other financial assets	184.66	-	-	-
Financial liabilities				
At FVTPL				
Derivative contracts	195.93	-	195.93	-
At Amortized cost				
Borrowings	1,659.08	-	-	-
Trade payables	2,296.50	-	-	-
Lease Liabilities	1,013.82			
Other Financial liabilities	19.64	-	-	-

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	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	-	-	-

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, 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.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

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:

Ageing of Trade Receivables — **Amount in INR Lakhs**

Particulars	As at 31st March 2026	As at 31st March 2025
Not due	2017.16	4527.99
Less than 6 Months	4431.21	1535.47
6 Months to 1 Year	331.61	118.67
1 Year to 2 Year	323.64	257.07
2 Year to 3 Year		0.00
TOTAL	**7103.62**	**6439.20**
Expected Credit Loss	-88.80	-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.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

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 fullfill 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 2026			
	Carrying amount			
	Within one Year	One to five years	More than five years	Total
Non-derivative financial liabilities				
Borrowings	1,648.32	10.76	-	1,659.08
Trade Payables	2,296.50			2,296.50
Lease Liabilities	168.82	62.58	782.42	1,013.82
Other financial liabilities	19.64			19.64
Derivative financial liabilities				
Foreign exchange forward contract	195.93			195.93
TOTAL	**4,329.21**	**73.34**	**782.42**	**5,184.97**

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	2,327.12	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**

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.

The Company exposure to foreign currency risk in respect of major currencies is given below:

Amount in INR Lakhs

Particulars	As at 31st March 2026	As at 31st March 2025
Trade Payables		
USD	10.45	33.17
EURO	1.92	2.70
AUD	-	3.20
CAD	1.49	2.45
Trade Receivables		
USD	1,678.15	1,438.54
EURO	1,228.06	1,334.93
AUD	478.46	381.65
GBP	195.16	257.90

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Particulars	As at 31st March 2026	As at 31st March 2025
Other Assets (Net)		
GBP	2,039.95	2,215.08
AUD	1,616.27	1,537.46
USD	11.82	12.23
EURO	21.60	4.64
SGD	0.51	0.44
Loan given to Subsidiaries		
EURO	324.72	355.99
Other Current Assets		
USD	70.11	209.67
GBP	-	112.72
ANZ	-	-
EURO	249.80	154.34
Other Current Liabilities		
USD	3.03	13.22
GBP	13.52	
EURO	180.10	-
AUD	1.22	
Net Exposure		
USD	1,746.60	1,614.05
EURO	1,808.75	1,847.20
SGD	2,055.00	0.44
GBP	0.51	2,585.70
CAD	-1.49	(2.45)
AUD	2,093.51	1,915.91

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 2026	As at 31st March 2025
USD - Increase by 5%	87.33	80.70
USD - Decrease by 5%	(87.33)	(80.70)
EURO - Increase by 5%	90.44	92.36
EURO - Decrease by 5%	(90.44)	(92.36)
GBP - Increase by 5%	0.03	129.29
GBP - Decrease by 5%	(0.03)	(129.29)
CAD - Increase by 5%	0.07	0.12
CAD - Decrease by 5%	(0.07)	(0.12)
SGD - Increase by 5%	102.75	0.02
SGD - Decrease by 5%	(102.75)	(0.02)
AUD - Increase by 5%	104.68	95.80
AUD - Decrease by 5%	(104.68)	(95.80)

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, 2026

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
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 Director
Dr. Ramesh Chandra Vaish (Ceased to be a Director with effect from 27 September 2024)	Independent Director
Mr. Anand Bordia (Ceased to be a Director with effect from 27 September 2024)	Independent Director
Mr. Basant Seth (Ceased to be a Director with effect from 27 September 2024)	Independent Director
Mrs. Kavita Bhatnagar (Ceased to be a Director with effect from 26 December 2024)	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 31st March 2026	Year ended 31st March 2025
Mr. Harish Chandra Gupta	Chairman & Managing Director	209.90	205.81
Mr. Anurag Gupta	Jt.Managing Director	135.62	132.91
Mr. Arvind Veer Gupta	Dy.Managing Director	134.66	131.25
Mr Pardeep Jain	Chief Financial Officer	31.32	32.56
Mr.Ashwani Kumar Verma	Company Secretary	28.40	32.42

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 31st March 2026	Year ended 31st March 2025
Dr. Ramesh Chandra Vaish	Independent Director	-	1.45
Mr. Anand Bordia	Independent Director	-	1.15
Mrs.Asha Gupta	Non-Executive Director	3.20	2.00
Mr. Basant Seth	Independent Director	-	1.15
Mrs. Kavita Bhatnagar	Independent Director	-	0.90
Mr. Akhil Joshi	Independent Director	5.40	2.85
Mr. Neeraj Kumar Gupta	Independent Director	4.00	2.05
Dr. Atul Agarwal	Independent Director	3.60	1.45
Ms. Saroj Punhani	Independent Director	1.70	0.15

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

40.3 Transactions with other related parties(during the year)

Amount in INR Lakhs

Particulars	Relationship	Nature of Transactions	Year ended 31st March 2026	Year ended 31st March 2025
1. Revenue from Operation				
Roto Pumps North America Inc, USA	Wholly Owned Subsidiary (Stepdown)	Sales	2,534.66	2,376.97
Roto Pumps Africa (Pty) Ltd	Subsidiary (Stepdown)	Sales	270.63	376.62
Roto Pumps GmbH.	Wholly Owned Subsidiary	Sales	1,668.25	1,954.23
Roto Pumps (Malaysia) SDN. BHD	Wholly Owned Subsidiary (Stepdown)	Sales	914.96	886.06
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Sales	442.24	342.31
Roto Energy Systems Limited, India	Wholly Owned Subsidiary	Sales	7.32	5.75
2. Purchase of Materials				
Roto Pumps North America Inc	Wholly Owned Subsidiary (Stepdown)	Purchase Materials	-	78.17
Roto Energy Systems Limited	Wholly Owned Subsidiary	Purchase Materials	57.89	5.16
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Purchase Materials	167.60	7.75
Roto Pumps GmbH.	Wholly Owned Subsidiary	Purchase Materials	103.06	60.32
3. Investment				
Roto Pumps Mena FZE	Wholly Owned Subsidiary	Standby Letter of Credit		106.31
Roto Energy Systems Limited	Wholly Owned Subsidiary	Purchase of Investment	490.00	-
Roto Energy Systems Limited	Wholly Owned Subsidiary	Loan	0.00	735.00
Roto Energy Systems Limited	Wholly Owned Subsidiary	Corporate Guarantee given		1,000.00
Roto Energy Systems Limited	Wholly Owned Subsidiary	Corporate Guarantee revoked	1,000.00	
Roto Energy Systems Limited	Wholly Owned Subsidiary	Interest on Corporate Guarantee	7.50	6.25
Roto Pumps GmbH	Wholly Owned Subsidiary	Interest on Loan	25.13	22.09
Roto Energy Systems Limited	Wholly Owned Subsidiary	Interest on Loan	40.28	8.40
Roto Energy Systems Limited	Wholly Owned Subsidiary	Loan Repaid	-	285.00

40.4 Balances Outstanding's with related party

Amount in INR Lakhs

Nature of outstanding balances	As at 31st March 2026	As at 31st March 2025
Investment Subsidiary (Refer Note No -7)	2453.47	1,963.47
Trade Receivables Subsidiaries		
Roto Pumps North America Inc	1,035.40	839.50
Roto Pumps Africa (Pty) Ltd	506.53	362.56
Roto Pumps GmbH.	1,187.19	1,436.84
Roto Pumps (Malaysia) SDN.BHD	134.69	87.99
Roto Pumps Mena FZE	18.18	124.81
Loan to Subsidiaries		
Roto Energy Systems Limited	450.00	450.00
Roto Pumps GmbH	324.72	274.47
Accured Interest on Loan/ Gurantees to Subsidiaries		
Roto Pumps GmbH	15.18	81.34
Trade Payables Subsidiary		
Roto Pumps GmbH	0.51	10.51
Roto Energy Systems Limited	9.02	6.52
Corporate Guarantee to DBS bank on behalf of		
Roto Energy Systems Limited	500.00	1,500.00

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

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 2026	For the year ended 31st March 2025
Employer's Contribution to Provident fund	162.23	139.43
Employer's Contribution to Superannuation/NIC at foreign branches	133.97	122.40

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 2026			
	Gratuity		Leave Encashment	
	Amount	%	Amount	%
Defined Benefit Obligation (Base)	588.17		195.03	
Liability with 1% increase in Discount Rate	552.69	-6%	182.31	-7%
Liability with 1% decrease in Discount Rate	628.57	7%	209.62	7%
Liability with 1% increase in Salary Growth	628.68	7%	209.65	7%
Liability with 1% decrease in Salary Growth	551.97	-6%	182.05	-7%
Liability with 1% increase in Withdrawal Rate	589.79	0%	196.19	1%
Liability with 1% decrease in Withdrawal Rate	586.16	0%	193.73	-1%

In respect of Employees in India

Amount in INR Lakhs

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
The principle assumptions used in actuarial valuation				
-Discount rate	7.00%	6.75%	7.00%	6.75%
-Expected rate on return of assets (per annum)	7.00%	6.75%	7.00%	6.75%
-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	496.96	434.71	207.68	159.88
-Interest Costs	33.54	31.52	14.02	11.59
-Current Service Cost	100.53	36.71	29.73	24.22
-Past Service Cost(vested benefit)	49.89	-	21.14	
-Benefits Paid	-50.99	(31.24)	-90.64	(32.79)
-Actuarial (Gain) / Loss on obligations	-41.77	25.26	13.09	44.78
-Unpaid Liability		-		-

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

Particulars	Gratuity (Funded)		Leave Encashment (Funded)	
	As at 31st March 2026	As at 31st March 2025	As at 31st March 2026	As at 31st March 2025
-Present value of obligation as at end of the year	**588.17**	**496.96**	**195.03**	**207.68**
Change in fair value of Plan Assets				
Fair Value of Plan Assets at the beginning of the period	402.31	371.33	172.54	172.60
Expected Return on Plan Assets	28.16	25.06	12.08	11.65
Contributions	37.67	35.00	35.14	-
Benefit Paid	-50.99	(31.24)	-15.33	(12.88)
Actuarial Gain/(Loss) on Plan Assets	1.56	2.16	1.70	1.18
Fair Value of Plan Assets at the end of the period	**418.71**	**402.31**	**206.14**	**172.54**
Actual Return on Plan Assets				
Expected Return on Plan Assets	28.16	25.06	12.08	11.65
Actuarial Gains/(Losses) on Plan Assets	1.56	2.16	1.70	1.18
Actual Return on Plan Assets	**29.73**	**27.22**	**13.78**	**12.83**
Liability Recognised in balance Sheet				
-Present value of obligation as at end of the year	-588.17	(496.96)	(195.03)	(207.68)
-Fair value of plan assets as at the end of the year	418.71	402.31	206.14	172.54
-Unfunded status	-	-	-	-
-Unrecognised Actuarial (Gain)/Loss	-	-	-	-
Net Assets/ (Liability) recognised in Balance Sheet	-169.45	(94.65)	11.11	(35.14)
Expenses recognised in Profit and Loss Account				
-Current Service Cost	100.53	36.71	29.73	24.22
-Interest Costs	33.54	31.52	14.02	11.59
-Expected Return on Plan assets	-28.16	(25.06)	-12.08	(11.65)
-Past Service Cost(vested benefit) Recognised	49.89	-	21.14	-
-Net Actuarial (Gain)/ Loss recognised during the year	-43.34	23.10	11.39	43.60
Total Expenses recognised in Profit and Loss a/c	112.47	66.27	64.20	67.77

42 CSR Expenditure

a) Amount spent/unspent during the year

Amount in INR Lakhs

Particulars	Year ended 31st March 2026			Year ended 31st March 2025		
	Spent	Un-spent	Total	Spent	Un-spent	Total
CSR Expenditure	10.00	51.50	61.50	15.00	44.33	59.33

*Out of the total unspent CSR amount, ₹51.28 lakhs pertains to ongoing projects and has been deposited in the Unspent CSR Account of the Company, ₹0.22 lakhs has been transferred to the Prime Minister's National Relief Fund (PMNRF).

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	Particulars	March 31, 2026 Ratios	March 31, 2025 Ratios	Variation %	Reason
1	**Current Ratios**				
	(Current Assests/Current Liablitites)	2.21	2.36	-6.43%	Not Applicable
	Current Assests	17,266.57	16,100.12		
	Current Liablitites	7,819.17	6,824.51		
2	**Debt - Equity Ratio**				
	[(Long term borrowing including current maturities + short term borrowing) / Share holder's equity]	0.07	0.11	-36.65%	Due to decrease in borrowings
	Long term borrowing	10.76	107.44		
	short term borrowing	1,648.32	2,327.12		
	Share holder's equity	23,721.79	22,051.52		

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

	Particulars	March 31, 2026 Ratios	March 31, 2025 Ratios	Variation %	Reason
3	**Debt Service Coverage ratio**	14.48	13.24	9.33%	Not Applicable
	(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)				
	Profit after Tax	2,132.32	3,078.52		
	Depreciation (Except Depreciation in ROU)	1,407.47	1,510.17		
	Interest expense on short term and long term borrowings	158.13	196.94		
	Scheduled principal repayment of long term borrowing during the year	97.23	164.38		
4	**Return on Equity ratio**	0.09	0.15	-36.90%	Due to decrease in profit after Tax
	(Net Profits after taxes / Average Shareholder's Equity)				
	Profit after tax	2,132.32	3,078.52		
	Equity	1,884.46	628.15		
	Other Equity	21,837.33	21,423.37		
	Opening Shareholder's Equity	22,051.52	19,646.95		
	Average Shareholder's Equity	22,886.65	20,849.24		
5	**Inventory Turnover ratio**	4.76	5.83	-18.26%	Not Applicable
	(Net Sales / Average inventories)				
	Net Sales of Goods	22,042.67	23,817.65		
	Average Inventories	4,629.21	4,088.65		
6	**Trade Receivable Turnover Ratio**	3.32	4.02	-17.44%	Not Applicable
	(Revenue from contract with customers / Average trade receivables)				
	Net Sales of Goods and Services	22,288.49	24,036.81		
	Average trade receivables	6,723.24	5,985.91		
7	**Trade Payable Turnover Ratio**	4.51	5.35	-15.61%	Not Applicable
	(Net Credit Purchase / Average trade payable)				
	Net Credit Purchases	9,035.93	8,840.98		
	Average Trade Payable	2,002.21	1,653.30		
8	**Net Capital Turnover Ratio**	2.38	2.89	-17.58%	Not Applicable
	(Revenue from contract with customers / Average working capital)				
	Net Sales of Goods and Services	22,288.49	24,036.81		
	Opening Working Capital	9,275.61	7,366.26		
	Closing Working Capital	9,447.40	9,275.61		
9	**Net Profit ratio**				Not Applicable
	(Profit / (loss) for the period / Revenue from operations)	0.10	0.12	-21.76%	
	Net Profit after Tax	2,172.81	2,995.03		
	Net Sales of Goods and Services	22,288.49	24,036.81		
10	**Return on Capital Employed**				Not Applicable
	(Earnings before interest and taxes / Average capital employed)	0.14	0.18	-23.44%	
	Profit Before Tax	3,219.94	3,977.88		
	Interest on Loan	158.13	196.94		
	Opening Capital Employed	24,486.08	22,694.52		
	Closing Capital Employed	25,380.87	24,486.08		
	Average Capital Employed	24,933.48	23,590.30		
11	**Return on Investment**	Not Applicable	Not Applicable	Not Applicable	Not Applicable
	Net Income / Cost of Investment				

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

44.1 Earnings in Foreign Currency

Amount in INR Lakhs

Particulars	Year ended 31st March 2026		Year ended 31st March 2025	
	Bill Value	FOB Value	Bill Value	FOB Value
Export of Goods				
Pumps	6,460.32	6,344.89	7,047.82	6,919.94
Spares	7,545.74	7,391.21	7,429.13	7,265.17
Others				
Service Charges	30.85	30.85	8.10	8.10
Interest Income	25.13	25.13	22.09	22.09
TOTAL	**14,062.04**	**13,792.08**	**14,507.14**	**14,215.30**

Note : Export of goods includes sales at Foreign Branches INR 7906.11 Lakhs (Previous Year INR 7828.21 Lakhs)
Service Charges includes charges at Foreign Branches INR 8.37 Lakhs (Previous Year INR 8.10 Lakhs)

44.2 Expenditure in Foreign Currency

Amount in INR Lakhs

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Travelling Expenses	104.91	104.11
Employee Benefit Expenses	1,541.10	1,336.16
Expenses at Foreign Branch	2,372.96	2,130.83
Professional & Consultancy	91.13	11.20
Finance cost	10.47	13.83
Other Expenses	58.63	55.59
TOTAL	**4,179.20**	**3,651.71**

Note : Expenses at Foreign Branch includes Capital goods (net of sales) installed and used at Foreign Branch INR 15.52 Lakhs (Previous Year INR19.29 Lakhs) and Consumption of Materials & Consumables of INR 1567.51 Lakhs (Previous Year INR 1434.65 Lakhs).

45 Value of Imports (Calculated on CIF basis)

Amount in INR Lakhs

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Materials	693.81	481.08
Capital Goods	455.87	211.68
TOTAL	**1,149.68**	**692.76**

46 Consumption of Indigenous/Imported Materials

a) Raw Materials and Components

Amount in INR Lakhs

Particulars	Year ended 31st March 2026		Year ended 31st March 2025	
	Amount (INR)	%	Amount (INR)	%
Indigenous	6,294.90	77.23%	7,013.75	82.84%
Imported	1,855.53	22.77%	1,453.37	17.16%
TOTAL	**8,150.43**	**100.00%**	**8,467.13**	**100%**

Note: Imported Raw Material and Components includes INR 1566.46 Lakhs(Previous Year INR 1432.07 Lakhs) consumption at foreign branches.

b) Consumable Stores

Amount in INR Lakhs

Particulars	Year ended 31st March 2026		Year ended 31st March 2025	
	Amount (INR)	%	Amount (INR)	%
Indigenous	369.10	99.72%	346.12	99.26%
Imported	1.05	0.28%	2.58	0.74%
TOTAL	**370.15**	**100.00%**	**348.70**	**100%**

Note: Imported Consumables includes INR 1.05 Lakhs (Previous Year INR 2.58 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.

Notes to the Standalone Financial Statements

For the year ended March 31st, 2026

48 The Board of Directors of the Company, at its meeting held on May 27, 2026, proposed a dividend of ₹ 0.19 per equity share of ₹ 1.00 each on 18,84,45,660 equity shares for the financial year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting. If approved, the proposed dividend would result in a cash outflow of approximately ₹358.05 lakhs.

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.

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 2026 and 31 March 2025.

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. Manging 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 : 27.05.2026

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