

SEC/BM/SE/ /2025-26

August 7, 2025

To,
CORPORATE COMPLIANCE CELL
BSE LIMITED
PHEROZA JEEJEEBHOY TOWERS,
DALAL STREET,
MUMBAI-1.

Scrip Code: 505807

Dear Sir/Madam,

Sub.: Outcomes of the Board Meeting dated November 7, 2025.

In Compliance with Regulation 30(6) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, the Meeting of Board of Directors held today, commenced at 4:30 p.m. and concluded at 5:40 p.m. of the same day and following are the outcomes of the meeting:

- 1) The Board has considered and approved Standalone & Consolidated unaudited Financial Results along with Auditor's Limited Review report for the quarter and half year ended on September 30, 2025 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, attached herewith.
- 2) Reconstituted the stakeholder Relationship Committee as follows;
 - i) Mr Nilesh D. Shelat, Chairman, stakeholder Relationship Committee
 - ii) Mr Ashish S. Amin, Member, stakeholder Relationship Committee
 - iii) Mrs. Harshila H. Patel, Member, stakeholder Relationship Committee

Kindly, take the same on your record.

Thanking You,

Yours faithfully,
For, ROLCON ENGINEERING CO. LTD.,

(CS Birva Patel)
Company Secretary & Compliance Officer
M. No.: A42185.

Encl.: a/a.



ISO : 9001 : 2015
Certf No. 04 100 067292

Regd. Office :
Anand-Sojitra Road,
Vallabh Vidyanagar - 388 120,
Anand, Gujarat, India.

CIN : L29259GJ1961PLC001439,
Phone : 02692-230766/230866,
Web:- www.rolconengineering.com
Email:- rolcon@rolconengineering.com



H T A & Associates
Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly and Year to date Standalone Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **ROLCON ENGINEERING COMPANY LIMITED** ('the company') for the quarter and year to date **30th September, 2025** (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 7th November, 2025 and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" ('Ind As 34'), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there-under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above and based on the consideration of report of the other auditor and management certified accounts, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the applicable accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Rajkot
Date : 07/11/2025
UDIN : 25106249BMGMWN3135



For, HTA & ASSOCIATES
Chartered Accountants
FRN. 120457W

CA Hiren C. Thakker
Partner
Membership No. 106249

ROLCON ENGINEERING COMPANY LIMITED CIN : L29259GJ1961PLC001439 Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India. Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2025						
Sr. No	Particulars	(INR in Lakhs Except EPS)				
		Standalone				
		Quarter Ended		Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from operations	1,361.92	1,244.74	1,448.09	2,606.66	3,140.69
	(b) Other Income	31.55	17.95	17.73	49.50	34.35
	Total Income	1,393.47	1,262.69	1,465.82	2,656.16	3,175.04
2	Expenses					
	(a) Cost of materials consumed	664.16	498.00	547.57	1,162.16	1,245.88
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(160.88)	8.99	38.85	(151.89)	142.75
	(c) Employee benefits expense	209.78	201.59	207.93	411.37	407.15
	(d) Finance Costs	2.10	2.18	2.10	4.28	6.17
	(e) Depreciation and amortization expense	41.71	38.71	34.94	80.42	65.80
	(f) Other Expenditure	485.08	404.44	435.53	889.52	920.49
	Total Expenses	1,241.95	1,153.91	1,266.92	2,395.86	2,788.24
3	Profit before Exceptional Items & tax (1-2)	151.52	108.78	198.90	260.30	386.80
4	Add/Less:Exceptional Items	-	-	-	-	-
5	Profit before Tax (3 + 4)	151.52	108.78	198.90	260.30	386.80
6	Tax Expense :					
	Current Tax	39.78	21.28	37.84	61.06	124.69
	Adjustment of tax relating to earlier periods	-	-	-	-	(15.17)
	Deferred tax	(2.06)	(2.54)	(2.05)	(4.60)	(3.62)
7	Net Profit for the period after Tax (5 - 6)	113.80	90.04	163.11	203.84	265.73
8	Other Comprehensive Income (Net of tax)					
	Items will not be classified to Profit & Loss:					
	i) Remeasurements of the defined benefit plans	-	-	-	-	3.08
	ii) Fair value changes on investments	(3.41)	26.34	21.91	22.93	49.33
	Income tax relating to items that will be reclassified to profit or loss:					
	i) Fair value changes on investments	0.49	(0.45)	(5.52)	0.04	(12.42)
9	Total Comprehensive Income for the period (Net of Tax) (7+8)	110.88	115.93	179.50	226.81	302.64
10	Paid up Equity Share Capital (Face value of Rs.10/- Each)	75.60	75.60	75.60	75.60	75.60
11	Other Equity / Reseve & Surplus	-	-	-	-	2,478.48
12	Earning Per Share:					
i	Basic & Diluted EPS before Extraordinary Item	15.05	11.91	21.58	26.96	35.15
ii	Basic & Diluted EPS after Extraordinary Item	15.05	11.91	21.58	26.96	35.15

Notes :

- The above financial results for quarter and half year ended on September 30, 2025, have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 07, 2025. The Limited Review of the results for the quarter and Six months ended on September 30, 2025, as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Auditors and issued an unqualified report. Also, the same financial results is available on website of stock exchange: www.bseindia.com and Company's Website: www.rolconengineering.com
- This statement has been prepared in accordance with the Companies (Ind -Accounting Standered) Rule, 2015 (Ind As) Prscribed under section 133 of the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable.
- The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108. Accordingly, no separate segement information has been provided.
- There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2025.
- The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary.
- Statement of Assest & Liability (Standalone) is attached as Annexure - I
- Cash flow (Standalone) is attached with this result as Annexure - II

Place : Vallabh Vidyanagar
Date : November 07, 2025



For and on behalf of
Rolcon Engineering Company Limited

A. S. Amin
Ashish S. Amin (Managing Director)
(DIN:01130354)

ROLCON ENGINEERING COMPANY LIMITED			
STATEMENT OF ASSEST & LIABILITY (STANDALONE)		(INR In Lakhs)	
PARTICULARS	As At September 30, 2025	As At September 30, 2024	
	Unaudited	Unaudited	
A ASSETS			
1 Non-current Assets			
(a) Property, Plant and Equipment	821.34	697.29	
(b) Intangible assets under development	1.40	1.40	
(c) Financial Assets			
(i) Investments	579.97	499.61	
(ii) Other Financial Assets	17.93	17.42	
(d) Deferred tax assets (Net)	13.07	-	
Sub-total-Non-Current Assets	1433.71	1215.72	
2 Current Assets			
(a) Inventories	681.48	538.63	
(b) Financial Assets			
(i) Investments	11.83	2.85	
(ii) Trade Receivables	998.08	1312.83	
(iii) Cash & Cash Equivalents	107.91	143.20	
(iv) Bank balances other than (iii) above	717.38	681.69	
(v) Loans	5.46	5.39	
(vi) Other Financial Assets	39.14	36.56	
(c) Other Current Assets	102.17	53.82	
Sub-total-Current Assets	2663.45	2774.97	
TOTAL-ASSETS	4097.16	3990.69	
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	75.60	75.60	
(b) Other Equity	2701.97	2321.97	
Sub-Total-Equity	2777.57	2397.57	
Liabilities			
2 Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	6.88	12.73	
(b) Provisions	0.00	0.00	
(c) Deferred Tax Liabilities (Net)	0.00	3.84	
Sub-Total-Non-Current Liabilities	6.88	16.57	
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1.64	114.63	
(ii) Trade Payables			
a. Total Outstanding Due of Micro and Small Enterprises	290.22	466.72	
b. Total Outstanding Due of Other than Micro and Small Enterprises	804.48	701.37	
(ii) Other Financial Liabilities	55.91	53.08	
(b) Other Current Liabilities	142.08	172.74	
(c) Provisions	18.38	68.01	
Sub-Total - Current Liabilities	1312.71	1576.55	
TOTAL - EQUITY AND LIABILITIES	4097.16	3990.69	

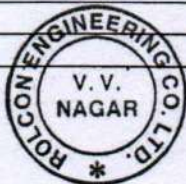
A. S. Amin



Annexure- II

ROLCON ENGINEERING COMPANY LIMITED		
CASH FLOW STATEMENT (STANDALONE)		(INR in Lakhs)
PARTICULARS	Period ended September 30,	
	2025	2024
	Unaudited	Unaudited
(A) CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax and extraordinary items	260.30	386.80
<u>Adjustments for :</u>		
Depreciation	80.42	65.80
Expected Credit Loss	9.83	31.82
Interest expenses	3.34	2.27
Interest income	(33.17)	(25.11)
Dividend Income	(0.01)	(0.01)
Profit on Sale of Property, Plant and equipments	-	-
Profit on Sale of Mutual Fund	-	-
Operating profit before working capital changes	320.71	461.57
Adjustments for (increase) / decrease in operating assets		
Adjustments for Working Capital changes:		
Inventories	(178.70)	121.21
Trade Receivables	(58.79)	(313.26)
Loans	(4.92)	(0.61)
Other current assets and Other financial assets	(16.96)	9.60
Other non-current assets	(0.51)	-
Adjustments for increase / (decrease) in operating liabilities		
Trade Payables	78.71	75.63
Short term Provision	6.13	6.11
Other current liabilities	45.86	(151.94)
Long term Provision	-	-
Cash generated from operations	191.53	208.31
Direct taxes paid	(58.52)	(131.90)
Net cash from operating activities (A)	133.01	76.41
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant and Equipments	(97.52)	(95.63)
Proceeds from sale of Property, Plant and Equipments	-	-
Investment in Instrument	(22.51)	(22.65)
Interest Received	39.76	19.29
Dividend Received	0.01	0.01
Net cash from / (used) in investing activities (B)	(80.26)	(98.98)
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds/(Repayment) of Short term borrowings	(75.19)	54.07
Interest paid	(3.34)	(2.27)
Dividend Paid	-	-
Net Cash from / (used) in financing activities (C)	(78.53)	51.80
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(25.78)	29.23
Cash and cash equivalent at beginning of the year		
the components being :		
Cash on hand	0.10	0.27
deposit accounts	850.97	795.39
	851.07	795.66
Cash and cash equivalents at end of the year		
the components being :		
Cash on hand	0.77	1.28
deposit accounts	824.52	823.61
	825.29	824.89
Net Increase / (Decrease) as disclosed above	(25.78)	29.23

A. S. Amin





Independent Auditor's Review Report on Unaudited Quarterly and Year to date Consolidated Financial Results of Rolcon Engineering Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

We have reviewed the accompanying consolidated statement of financial results of **ROLCON ENGINEERING COMPANY LIMITED** ("the Holding Company") and its Associates for the quarter and Year to date **30th September, 2025** ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

These consolidated quarterly financial results as well as year to date financial results have been prepared on the basis of the financial statements as per Ind AS which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company in its Board meeting dated 7th November, 2025. Our responsibility is to express a conclusion on these financial results based on our review of such consolidated financial statements as per Ind AS which have been prepared in accordance with the recognition and measurement principles laid down in Ind AS under Section 133 of the Companies Act, 2013 read with relevant rules issued there under ('Ind AS'); or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of Sudeep Rub – Chem Private Limited (Associate Enterprise).

Based on our review conducted and procedures performed as stated in paragraph above and based on the consideration referred to in paragraph below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, as amended from time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.





H T A & Associates
Chartered Accountants

Other Matters

- a) We did not audit the quarterly and year to date financial results of an Associates included, whose financial statements reflect Group's share of total net profit after tax for the quarter ended ₹ 4.17 lakhs and year to date of ₹ 9.92 lakhs and Group's share of total other comprehensive income/(loss) for the quarter ended ₹ (0.19) lakhs and year to date of ₹ 0.39 lakhs, as considered in the consolidated Ind AS financial statements. These financial statements have been audited by other auditors whose report have been furnished to us by the Management and our opinion on the consolidated Ind AS financial results, in so far as it related to the amounts and disclosures included in respect of these associates, is based solely on the report of the other auditors.
- b) Our opinion on the consolidated quarterly financial results of an Associates above, 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 report of the other auditors and the financial statements / financial information certified by the Management.
- c) Our conclusion on the consolidated financial results and our report in terms of the Listing Regulations is based solely on this interim financial results/financial information of the subsidiaries as certified by the management of the Holding Company. According to the information and explanations given to us by the management of the Holding Company, this interim financial results/financial information are not material to the Group.

Our conclusion on the consolidated financial results is not modified in respect of the above matters.

Place : Rajkot
Date : 07/11/2025
UDIN : 25106249BMGMWP3462



For, HTA & ASSOCIATES
Chartered Accountants
FRN. 120457W

CA Hiren C. Thakker
Partner
Membership No. 106249

ROLCON ENGINEERING COMPANY LIMITED CIN : L29259GJ1961PLC001439 Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India. Statement of Consolidated unaudited Financial Results for the Quarter and half year ended on September 30, 2025						
(INR in Lakhs Except EPS)						
Sr. No	Particulars	Consolidated				
		Quarter Ended		Half Year Ended		Year Ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income					
	(a) Revenue from operations	1361.92	1244.74	1448.09	2606.66	3140.69
	(b) Other Income	31.55	17.95	17.73	49.50	34.35
	Total Income	1393.47	1262.69	1465.82	2656.16	3175.04
2	Expenses					
	(a) Cost of materials consumed	664.16	498.00	547.57	1162.16	1245.88
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(160.88)	8.99	38.85	(151.89)	142.75
	(c) Employee benefits expense	209.78	201.59	207.93	411.37	407.15
	(d) Finance Costs	2.10	2.18	2.10	4.28	6.17
	(e) Depreciation and amortization expense	41.71	38.71	34.94	80.42	65.80
	(f) Other Expenditure	485.08	404.44	435.53	889.52	920.49
	Total Expenses	1241.95	1153.91	1266.92	2395.86	2788.24
3	Share of Profit/(Loss) of Associates	5.93	5.85	6.58	11.78	8.07
4	Profit before Exceptional Items & tax (1-2)	157.45	114.63	205.48	272.08	394.87
5	Add/Less: Exceptional Items	0.00	0.00	0.00	0.00	0.00
6	Profit before Tax (3 + 4)	157.45	114.63	205.48	272.08	436.01
7	Tax Expense :					
	Current Tax	39.78	21.28	37.84	61.06	124.69
	Adjustment of tax relating to earlier periods	0.00	0.00	0.00	0.00	(15.17)
	Deferred tax	(2.06)	(2.54)	(2.05)	(4.60)	(3.62)
8	Net Profit for the period after Tax (5 - 6)	119.73	95.89	169.69	215.62	273.80
9	Other Comprehensive Income (Net of tax)					
	Items will not be classified to Profit & Loss:					
	i) Remeasurements Gain/ (Loss) of the defined benefit plans	0.00	0.00	0.00	0.00	3.08
	ii) Fair value changes on investments	(3.41)	26.34	21.91	22.93	49.33
	iii) Fair value changes on investments of Associates Company	(0.19)	0.58	0.77	0.39	1.58
	Income tax relating to items that will be reclassified to profit or loss					
	i) Fair value changes on investments	0.49	(0.45)	(5.52)	0.04	(12.42)
10	Total Comprehensive Income for the period (Net of Tax)(7+8)	116.62	122.36	186.85	238.98	484.71
11	Paid up Equity Share Capital (Face value of Rs.10/- Each)	75.60	75.60	75.60	75.60	75.60
12	Other Equity / Reseve & Surplus	-	-	-	-	2512.43
13	Earning Per Share:					
i	Basic & Diluted EPS before Extraordinary Item	15.84	12.68	22.45	28.52	36.22
ii	Basic & Diluted EPS after Extraordinary Item	15.84	12.68	22.45	28.52	36.22

Notes :

- The above financial results for quarter and half year ended on September 30, 2025, have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on November 07, 2025. The Limited Review of the results for the quarter and Six months ended on September 30, 2025, as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Auditors and issued an unqualified report. Also, the same financial results is available on website of stock exchange: [www: bseindia.com](http://www.bseindia.com) and Company's Website: www.rolconengineering.com
- This statement has been prepared in accordance with the Companies (Ind -Accounting Standard) Rule, 2015 (Ind As) Prescribed under section 133 of the companies Act, 2013 and other Recognised accounting Practices and policies to the Extent applicable.
- The company is engaged in the business of manufacturing of "Engineering Goods", which is the only "Operating Segment" as per Ind AS 108. Accordingly, no separate segment information has been provided.
- There was no exceptional/extraordinary item during the quarter/ half year ended September 30, 2025.
- The Figures of the previous quarter/ half year/ year have been regrouped / reclassified wherever necessary.
- Statement of Asset & Liability (Consolidated) is attached as Annexure - III
- Cash flow (Consolidated) is attached with this result as Annexure - IV

Place : Vallabh Vidyanagar
Date : November 07, 2025



For and on behalf of
Rolcon Engineering Company Limited

A. S. Amin
Ashish S. Amin (Managing Director)
(DIN:01130354)

Annexure-III

ROLCON ENGINEERING COMPANY LIMITED			
STATEMENT OF ASSEST & LIABILITY (CONSOLIDATED)		(INR In Lakhs)	
PARTICULARS		As At September 30, 2025 Unaudited	As At September 30, 2024 Unaudited
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	821.34	697.29
	(b) Intangible assets under development	1.40	1.40
	(c) Financial Assets		
	(i) Investments	592.14	509.26
	(ii) Other Financial Assets	17.93	17.42
	(d) Deferred tax assets (Net)	13.07	0.00
	Sub-total-Non-Current Assets	1445.88	1225.37
2	Current Assets		
	(a) Inventories	681.48	538.63
	(b) Financial Assets		
	(i) Investments	11.83	2.85
	(ii) Trade Receivables	998.08	1312.83
	(iii) Cash & Cash Equivalents	107.91	143.20
	(iv) Bank balances other than (iii) above	717.38	681.69
	(v) Loans	5.46	5.39
	(v) Other Financial Assets	39.14	36.56
	(c) Other Current Assets	102.17	53.82
	Sub-total-Current Assets	2663.45	2774.97
	TOTAL-ASSETS	4109.33	4000.34
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	75.60	75.60
	(b) Other Equity	2714.14	2331.62
	Sub-Total-Equity	2789.74	2407.22
	Liabilities		
2	Non-Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	6.88	12.73
	(b) Provisions	0.00	0.00
	(c) Deferred Tax Liabilities (Net)	0.00	3.84
	Sub-Total-Non-Current Liabilities	6.88	16.57
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1.64	114.63
	(ii) Trade Payables		
	a. Total Outstanding Due of Micro and Small Enterprises	290.22	466.72
	b. Total Outstanding Due of Other than Micro and Small Enterprises	804.48	701.37
	(ii) Other Financial Liabilities	55.91	53.08
	(b) Other Current Liabilities	142.08	172.74
	(c) Provisions	18.38	68.01
	(d) Current Tax Liabilities(Net)		
	Sub-Total - Current Liabilities	1312.71	1576.55
	TOTAL - EQUITY AND LIABILITIES	4109.33	4000.34

A.S. Amin



ROLCON ENGINEERING COMPANY LIMITED			
CASH FLOW STATEMENT (CONSOLIDATED)		(INR in Lakhs)	
PARTICULARS	Period ended September 30,		
	2025	2024	
	Unaudited	Unaudited	
(A) CASH FLOW FROM OPERATING ACTIVITIES :			
Net profit before tax and extraordinary items	272.08	394.87	
Adjustments for :			
Depreciation	80.42	65.80	
Expected Credit Loss	9.83	31.82	
Interest expenses	3.34	2.27	
Interest income	(33.17)	(25.11)	
Dividend Income	(0.01)	(0.01)	
Profit on Sale of Property, plant and equipments	-	-	
Profit on Sale of Mutual Fund	-	-	
Operating profit before working capital changes	332.49	469.64	
Adjustments for (increase) / decrease in operating assets			
Adjustments for Working Capital changes:			
Inventories	(178.70)	121.21	
Trade Receivables	(58.79)	(313.26)	
Loans	(4.92)	(0.61)	
Other current assets and Other financial assets	(16.96)	9.60	
Other non-current assets	(0.51)	-	
Adjustments for increase / (decrease) in operating liabilities			
Trade Payables	78.71	75.63	
Short term Provision	6.13	6.11	
Other current liabilities	45.86	(151.94)	
Long term Provision	-	-	
Cash generated from operations	203.31	216.38	
Direct taxes paid	(58.52)	(131.90)	
Net cash from operating activities (A)	144.79	84.48	
(B) CASH FLOW FROM INVESTING ACTIVITIES :			
Acquisition of Property, Plant & Equipments	(97.52)	(95.63)	
Proceeds from sale of Property, Plant & Equipments	-	-	
Investment in Instrument	(34.29)	(30.72)	
Interest Received	39.76	19.29	
Dividend Received	0.01	0.01	
Net cash from / (used) in investing activities (B)	(92.04)	(107.05)	
(C) CASH FLOW FROM FINANCING ACTIVITIES :			
Proceeds/(Repayment) of Short term borrowings	(75.19)	54.07	
Interest paid	(3.34)	(2.27)	
Dividend Paid	-	-	
Corporate Dividend Tax Paid	-	-	
Net Cash from / (used) in financing activities (C)	(78.53)	51.80	
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(25.78)	29.23	
Cash and cash equivalent at beginning of the year			
the components being :			
Cash on hand	0.10	0.27	
deposit accounts	850.97	795.39	
	851.07	795.66	
Cash and cash equivalents at end of the year			
the components being :			
Cash on hand	0.77	1.28	
deposit accounts	824.52	823.61	
	825.29	824.89	
Net Increase / (Decrease) as disclosed above	(25.78)	29.23	

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