



SEC/BM/SE/ /2025-26

May 16, 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 May 16, 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 5:20 p.m. of the same day and following are the outcomes of the meeting:

- 1) The Board has considered and approved Standalone & Consolidated audited Financial Results along with Auditor's report for quarter and year ended on March 31, 2025 as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and Declaration with respect to Auditors' Report with unmodified opinion on the said financial results are attached herewith- **Annexure - A**
- 2) The Board has recommended Dividend @ 25 % i.e. Rs. 2.50/- per share of Rs. 10/- each for the FY 2024-25.
- 3) The Board has appointed M/s. K. M. Parikh & Co., Chartered Accountants, as an Internal Auditor for the F.Y. 2024-25. - **Annexure - B**

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.



ISO : 9001 : 2015
Certi 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

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE
FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To

**The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of ROLCON ENGINEERING COMPANY LIMITED (the "Company"), for the quarter and year ended March 31, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Financial Results 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could



reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

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

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



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

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

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

Other Matters

We report that the Standalone Financial Results the figures for the quarter ended March 31, 2025 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2025 and the published year-to-date figures up to March 31, 2025, being the date of the end of third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under Regulation 33 of SEBI Regulations. The financial results for the quarter and year ended March 31, 2025 have been subjected to a limited review by us. However, the corresponding figures for the quarter and year ended March 31, 2024 have not been subjected to limited review or audit by us.

Place: Vallabh Vidyanagar
Date : May 16, 2025



For HTA & Associates
Chartered Accountants
Registration No. 120457W

Rajkakkad

CA Raj Dolarbhai Kakkad
Partner
Membership No: 155597
UDIN: 25155597BNQLZN1690

ROLCON ENGINEERING COMPANY LIMITED

CIN : L29259GJ1961PLC001439

Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India.

Statement of Standalone audited Financial Results for the Quarter and year ended on March 31, 2025

| Sr. No | Particulars | (INR in Lakh Except EPS) | | | | |
|-----------|--|--------------------------|-------------------|-----------------|-----------------|-----------------|
| | | Standalone | | | | |
| | | Quarter Ended | | | Year Ended | |
| | | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | Audited | Unaudited | Audited | Audited | Audited | |
| 1 | Income | | | | | |
| | (a) Revenue from operations | 1,402.61 | 1,285.47 | 1,278.39 | 5,828.77 | 5,149.88 |
| | (b) Other Income | 31.27 | 15.19 | 33.23 | 80.81 | 306.56 |
| | Total Income | 1,433.88 | 1,300.66 | 1,311.62 | 5,909.58 | 5,456.44 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | 565.39 | 582.20 | 747.01 | 2,393.47 | 2,548.94 |
| | (b) Purchase of stock-in-trade | - | - | - | - | - |
| | (c) Change in inventories of finished goods, work-in-progress and stock-in-trade | 44.48 | (39.67) | (234.87) | 147.56 | (263.36) |
| | (d) Employee benefits expense | 215.74 | 232.75 | 201.84 | 855.64 | 769.86 |
| | (e) Finance Costs | 2.61 | 5.46 | 3.63 | 14.24 | 7.54 |
| | (f) Depreciation and amortization expense | 40.75 | 37.64 | 36.15 | 144.19 | 123.32 |
| | (g) Other Expenditure | 455.49 | 552.49 | 435.64 | 1,928.47 | 1,758.67 |
| | Total Expenses | 1,324.46 | 1,370.87 | 1,189.40 | 5,483.57 | 4,944.97 |
| 3 | Profit before Exceptional Items & tax (1-2) | 109.42 | (70.21) | 122.22 | 426.01 | 511.47 |
| 4 | Add/Less:Exceptional Items | - | - | - | - | - |
| 5 | Profit before Tax (3 + 4) | 109.42 | (70.21) | 122.22 | 426.01 | 511.47 |
| 6 | Tax Expense : | | | | | |
| | Current Tax | (81.05) | 0.31 | 149.73 | 43.95 | 242.85 |
| | Mat Credit Entitlement | - | - | - | - | - |
| | Adjustment of tax relating to earlier periods | - | (15.17) | 2.84 | (15.17) | 2.84 |
| | Deferred tax | (2.33) | 2.47 | (13.46) | (3.48) | (3.86) |
| 7 | Net Profit for the period after Tax (5 - 6) | 192.80 | (57.82) | (16.89) | 400.71 | 269.64 |
| 8 | Other Comprehensive Income (Net of tax) | | | | | |
| | Items will not be classified to Profit & Loss: | | | | | |
| | i) Remeasurements of the defined benefit plans | 3.08 | - | (13.54) | 3.08 | (13.54) |
| | ii) Fair value changes on investments | 37.16 | (19.33) | (3.86) | 67.16 | 35.75 |
| | Income tax relating to items that will be reclassified to profit or loss | | | | | |
| | i) Fair value changes on investments | 10.87 | 4.87 | (60.81) | 3.32 | (53.04) |
| 9 | Total Comprehensive Income for the period (Net of Tax)(7+8) | 243.91 | (72.28) | (95.10) | 474.27 | 238.81 |
| 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 | 2,019.34 |
| 12 | Earning Per Share: | | | | | |
| i | Basic & Diluted EPS before Extraordinary Item | 25.50 | (7.65) | (2.23) | 53.00 | 35.67 |
| ii | Basic & Diluted EPS after Extraordinary Item | 25.50 | (7.65) | (2.23) | 53.00 | 35.67 |

Notes :

- The above audited standalone financial results for quarter and year ended on March 31, 2025 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on May 16, 2025. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit Report has been filed with stock exchange and also available at 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 figures for the quarter ended March 31, 2025 and the corresponding quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the end of third quarter of the relevant financial years.
- 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/year ended March 31, 2025.
- The Board of Directors of the company has recommended a dividend @ 25% i.e. Rs 2.50/- per Equity share of Rs.10/- each for the year ended March 31,2025, subject to the approval by the Shareholders of the Company.
- Statement of Assesst & Liability (Standalone) is attached as Annexure - I
- Cash flow (Standalone) are attached with this result as Annexure - II



For and on behalf of
Rolcon Engineering Company Limited

A. S. Amin

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

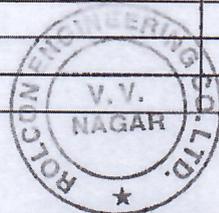
Place : Vallabh Vidyanagar
Date : May 16, 2025

ROLCON ENGINEERING COMPANY LIMITED

STATEMENT OF ASSEST & LIABILITY (STANDALONE)

(INR in Lakh)

| PARTICULARS | | As At March 31, 2025 Audited | As At March 31, 2024 Audited |
|-------------|--|------------------------------------|------------------------------------|
| A | ASSETS | | |
| 1 | Non-current Assets | | |
| | (a) Property, Plant and Equipment | 804.25 | 667.46 |
| | (b) Intangible assets under development | 1.40 | 1.40 |
| | (c) Financial Assets | | |
| | (i) Investments | 537.23 | 430.48 |
| | (ii) Other Financial Assets | 17.42 | 17.42 |
| | (d) Deferred tax assets (Net) | 11.75 | 4.95 |
| | Sub-total-Non-Current Assets | 1372.05 | 1121.71 |
| 2 | Current Assets | | |
| | (a) Inventories | 502.78 | 659.84 |
| | (b) Financial Assets | | |
| | (i) Investments | 9.12 | - |
| | (ii) Trade Receivables | 949.12 | 1031.39 |
| | (iii) Cash & Cash Equivalents | 157.84 | 124.50 |
| | (iv) Bank balances other than above | 693.23 | 671.16 |
| | (v) Loans | 0.54 | 4.78 |
| | (vi) Other Financial Assets | 47.51 | 30.88 |
| | (c) Other Current Assets | 85.97 | 63.30 |
| | Sub-total-Current Assets | 2446.11 | 2585.85 |
| | TOTAL-ASSETS | 3818.16 | 3707.56 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 75.60 | 75.60 |
| | (b) Other Equity | 2478.48 | 2019.33 |
| | Sub-Total-Equity | 2554.08 | 2094.93 |
| | Liabilities | | |
| 2 | Non-Current Liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 5.22 | 11.76 |
| | (b) Provisions | - | - |
| | Sub-Total-Non-Current Liabilities | 5.22 | 11.76 |
| 3 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 78.49 | 66.08 |
| | (ii) Trade Payables | | |
| | a. Total Outstanding Due of Micro and Small Enterprises | 447.95 | 529.64 |
| | b. Total Outstanding Due of Other than Micro and Small Enterprises | 568.04 | 562.82 |
| | (ii) Other Financial Liabilities | 56.40 | 46.62 |
| | (b) Other Current Liabilities | 95.73 | 326.59 |
| | (c) Provisions | 12.25 | 69.12 |
| | Sub-Total - Current Liabilities | 1258.86 | 1600.87 |
| | TOTAL - EQUITY AND LIABILITIES | 3818.16 | 3707.56 |



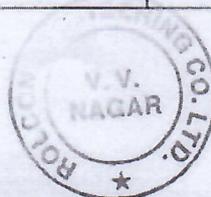
A.S.Amin

ROLCON ENGINEERING COMPANY LIMITED

CASH FLOW STATEMENT (STANDALONE)

(INR in Lakh)

| PARTICULARS | Year ended March 31, | |
|---|----------------------|----------------|
| | 2025 | 2024 |
| | Audited | Audited |
| (A) CASH FLOW FROM OPERATING ACTIVITIES : | | |
| Net profit before tax and extraordinary items | 426.01 | 511.47 |
| Adjustments for : | | |
| Depreciation | 144.19 | 123.32 |
| Provision for Expected Credit Loss | 57.59 | 1.80 |
| Interest expenses | 8.60 | 2.75 |
| Interest income | (50.08) | (40.06) |
| Dividend Income | (0.01) | (0.01) |
| Profit on Sale of Property, plant and equipments | (2.04) | (208.57) |
| Profit on Sale of Mutual Fund | (0.01) | (12.71) |
| Operating profit before working capital changes | 584.25 | 377.99 |
| Adjustments for (increase) / decrease in operating assets | | |
| Adjustments for Working Capital changes: | | |
| Inventories | 157.06 | (255.71) |
| Trade Receivables | 24.68 | (284.44) |
| Loans- current | 4.24 | (3.88) |
| Other current assets | 20.55 | (10.95) |
| Adjustments for increase / (decrease) in oprating liabilities | | |
| Trade Payables | (76.47) | 374.20 |
| Provisions - current | 0.02 | (0.56) |
| Other current liabilities | (221.08) | 158.95 |
| Provision - non current | - | - |
| Cash generated from operations | 493.25 | 355.60 |
| Direct taxes paid | (130.49) | (183.05) |
| Net cash from operating activities | (A) 362.76 | 172.55 |
| (B) CASH FLOW FROM INVESTING ACTIVITIES : | | |
| Acquisition of Property, plant and equipments | (281.18) | (226.61) |
| Proceeds from sale of Property, plant and equipments | 2.25 | 215.79 |
| Investment in Instrument | (48.72) | (90.27) |
| Proceeds from Disposal of Investments | 0.02 | 27.55 |
| Interest Received | 38.13 | 17.74 |
| Dividend Received | 0.01 | 0.01 |
| Net cash from / (used) in investing activities | (B) (289.49) | (55.79) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES : | | |
| Proceeds of borrowings - current | 5.87 | 54.37 |
| Repayment of borrowings - non current | - | - |
| Interest paid | (8.60) | (2.75) |
| Dividend Paid | (15.12) | (15.12) |
| Net Cash from / (used) in financing activities | (C) (17.85) | 36.50 |
| Net Increase / (Decrease) in cash and cash equivalents | (A+B+C) 55.42 | 153.26 |
| Cash and cash equivalent at beginning of the year | | |
| the components being : | | |
| Cash on hand | 0.27 | 0.31 |
| Deposit accounts | 795.38 | 642.08 |
| | 795.65 | 642.39 |
| Cash and cash equivalents at end of the year | | |
| the components being : | | |
| Cash on hand | 0.10 | 0.27 |
| Deposit accounts | 850.97 | 795.38 |
| | 851.07 | 795.65 |
| Net Increase / (Decrease) as disclosed above | 55.42 | 153.26 |



A.S.Amin



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors of
ROLCON ENGINEERING COMPANY LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of ROLCON ENGINEERING COMPANY LIMITED (the "Company") and its Associates (the Company and its subsidiaries together referred to as the "Group"), for the fourth quarter and year ended March 31, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. includes the financial results of the following Associate Enterprise:

| Name of the entity | Relationship |
|-----------------------------------|----------------------|
| Sudeep Rub - Chem Private Limited | Associate Enterprise |

- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") 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 Financial Results 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act



and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

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

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

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

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

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



- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

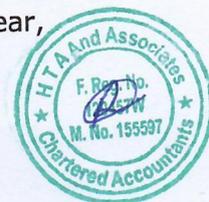
Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative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

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

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

Other Matters

We report that the Consolidated Financial Results includes the results for the quarter ended March 31, 2025 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2025 and the published year-to-date figures up to March 31, 2025 being the date of the end of fourth quarter of the current financial year,



which were subjected to a limited review, as required under Regulation 33 of SEBI Regulations. The financial results for the quarter and year ended March 31, 2025 have been subjected to a limited review by us. However, the corresponding figures for the quarter and year ended March 31, 2024 have not been subjected to limited review or audit by us.

**For HTA & Associates
Chartered Accountants
Registration No. 120457W**



**Place: Vallabh Vidyanagar
Date : May 16, 2025**

Rajkakkad

**CA Raj Dolarbhai Kakkad
Partner
Membership No: 155597
UDIN: 25155597BNQLZM3398**

ROLCON ENGINEERING COMPANY LIMITED

CIN : L29259GJ1961PLC001439

Reg. Office Address: Anand Sojitra Road, Vallabh Vidyanagar - 388120, Gujarat-India.

Statement of Consolidated audited Financial Results for the Quarter and year ended on March 31, 2025

| Sr. No | Particulars | (INR in Lakh Except EPS) | | | | |
|-----------|--|---------------------------|-------------------|----------------|----------------|----------------|
| | | Consolidated | | | | |
| | | Quarter Ended | | | Year Ended | |
| | | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | Audited | Unaudited | Audited | Audited | Audited | |
| 1 | Income | | | | | |
| | (a) Revenue from operations | 1402.61 | 1285.47 | 1278.39 | 5828.77 | 5149.88 |
| | (b) Other income | 31.27 | 15.19 | 33.23 | 80.81 | 306.56 |
| | Total Income | 1433.88 | 1300.66 | 1311.62 | 5909.58 | 5456.44 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | 565.39 | 582.20 | 747.01 | 2393.47 | 2548.93 |
| | (b) Purchase of stock-in-trade | - | - | - | - | - |
| | (c) Change in inventories of finished goods, work-in-progress and stock-in-trade | 44.48 | (39.67) | (234.87) | 147.56 | (263.36) |
| | (d) Employee benefits expense | 215.74 | 232.75 | 201.84 | 855.64 | 769.86 |
| | (e) Finance Costs | 2.61 | 5.46 | 3.63 | 14.24 | 7.54 |
| | (f) Depreciation and amortization expense | 40.75 | 37.64 | 36.15 | 144.19 | 123.32 |
| | (g) Other Expenditure | 455.49 | 552.49 | 435.64 | 1928.47 | 1758.67 |
| | Total Expenses | 1324.46 | 1370.87 | 1189.40 | 5483.57 | 4944.97 |
| 3 | Share of Profit/(Loss) of Associates | 4.81 | (2.88) | 15.67 | 10.00 | 21.24 |
| 4 | Profit before Exceptional Items & tax (1-2) | 114.23 | (73.09) | 137.89 | 436.01 | 532.71 |
| 5 | Add/Less: Exceptional Items | - | - | - | - | - |
| 6 | Profit before Tax (3 + 4) | 114.23 | (73.09) | 137.89 | 436.01 | 532.71 |
| 7 | Tax Expense : | | | | | |
| | Current Tax | (81.05) | 0.31 | 149.73 | 43.95 | 242.85 |
| | Mat Credit Entitlement | - | - | - | - | - |
| | Adjustment of tax relating to earlier periods | 0.00 | (15.17) | 2.84 | (15.17) | 2.84 |
| | Deferred tax | (2.33) | 2.47 | (13.46) | (3.48) | (3.86) |
| 8 | Net Profit for the period after Tax (5 - 6) | 197.61 | (60.70) | (1.22) | 410.71 | 290.88 |
| 9 | Other Comprehensive Income (Net of tax) | | | | | |
| | Items will not be classified to Profit & Loss: | | | | | |
| | i) Remeasurements Gain/ (Loss) of the defined benefit plans | 3.08 | - | (13.54) | 3.08 | (13.54) |
| | ii) Fair value changes on investments | 37.16 | (19.33) | (3.86) | 67.16 | 35.75 |
| | iii) Fair value changes on investments of Associates Company | (0.38) | (0.68) | (0.15) | 0.52 | 2.24 |
| | Income tax relating to items that will be reclassified to profit or loss | | | | | |
| | i) Fair value changes on investments | 10.87 | 4.87 | (60.81) | 3.32 | (53.04) |
| 10 | Total Comprehensive Income for the period (Net of Tax)(7+8) | 248.34 | (75.84) | (79.58) | 484.79 | 262.29 |
| 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 | - | - | - | 2512.48 | 2040.58 |
| 13 | Earning Per Share: | | | | | |
| i | Basic & Diluted EPS before Extraordinary Item | 26.14 | (8.03) | (0.16) | 54.33 | 38.48 |
| ii | Basic & Diluted EPS after Extraordinary Item | 26.14 | (8.03) | (0.16) | 54.33 | 38.48 |

Notes :

- The above audited consolidated financial results for quarter and year ended on March 31, 2025 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on May 16, 2025. The statutory Auditor have expressed an unmodified opinion in thier report and same Audit Report has been filed with stock exchange and also available at 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 figures for the quarter ended March 31, 2025 and the corresponding quarter ended March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the end of third quarter of the relevant financial years.
- 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/year ended March 31, 2025.
- The Board of Directors of the company has recommended a dividend @ 25% i.e. Rs 2.50/- per Equity share of Rs.10/- each for the year ended March 31,2024, subject to the approval by the Shareholders of the Company.
- Statement of Assesst & Liability (Consolidated) is attached as Annexure - III
- Cash flow (Consolidated) are attached with this result as Annexure - IV

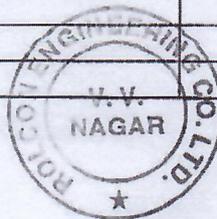
Place : Vallabh Vidyanagar
Date : May 16, 2025



For and on behalf of
Rolcon Engineering Company Limited

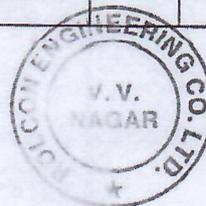
A.S. Amin
Ashish S. Amin (Managing Director)
(DIN:01130354)

| ROLCON ENGINEERING COMPANY LIMITED | | | |
|--|--|-------------------------|-------------------------|
| STATEMENT OF ASSET & LIABILITY (CONSOLIDATED) | | (INR in Lakh) | |
| | PARTICULARS | As At March 31, 2025 | As At March 31, 2024 |
| | | Audited | Audited |
| A | ASSETS | | |
| 1 | Non-current Assets | | |
| | (a) Property, Plant and Equipment | 804.25 | 667.47 |
| | (b) Intangible assets under development | 1.40 | 1.40 |
| | (c) Financial Assets | | |
| | (i) Investments | 571.23 | 451.72 |
| | (ii) Other Financial Assets | 17.42 | 17.42 |
| | (d) Deferred tax assets (Net) | 11.75 | 4.95 |
| | Sub-total-Non-Current Assets | 1406.05 | 1142.96 |
| 2 | Current Assets | | |
| | (a) Inventories | 502.78 | 659.84 |
| | (b) Financial Assets | | |
| | (i) Investments | 9.12 | - |
| | (ii) Trade Receivables | 949.12 | 1031.39 |
| | (iii) Cash & Cash Equivalents | 157.84 | 124.50 |
| | (iv) Bank balances other than above | 693.23 | 671.16 |
| | (v) Loans | 0.54 | 4.78 |
| | (vi) Other Financial Assets | 47.51 | 30.88 |
| | (c) Other Current Assets | 85.97 | 63.30 |
| | Sub-total-Current Assets | 2446.11 | 2585.85 |
| | TOTAL-ASSETS | 3852.16 | 3728.81 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (a) Equity Share Capital | 75.60 | 75.60 |
| | (b) Other Equity | 2512.48 | 2040.58 |
| | Sub-Total-Equity | 2588.08 | 2116.18 |
| | Liabilities | | |
| 2 | Non-Current Liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 5.22 | 11.76 |
| | (b) Provisions | - | - |
| | Sub-Total-Non-Current Liabilities | 5.22 | 11.76 |
| 3 | Current Liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 78.49 | 66.07 |
| | (ii) Trade Payables | | |
| | a. Total Outstanding Due of Micro and Small Enterprises | 447.95 | 529.64 |
| | b. Total Outstanding Due of Other than Micro and Small Enterprises | 568.04 | 562.82 |
| | (ii) Other Financial Liabilities | 56.40 | 46.62 |
| | (b) Other Current Liabilities | 95.73 | 326.60 |
| | (c) Provisions | 12.25 | 69.12 |
| | Sub-Total - Current Liabilities | 1258.86 | 1600.87 |
| | TOTAL - EQUITY AND LIABILITIES | 3852.16 | 3728.81 |



A.S.Amid

| ROLCON ENGINEERING COMPANY LIMITED | | | | | |
|-------------------------------------|---|--|----------------------|----------------------|----------------|
| CASH FLOW STATEMENT (CONSOLIDATED) | | | (INR in Lakh) | | |
| PARTICULARS | | | Year ended March 31, | | |
| | | | 2025 | 2024 | |
| | | | Audited | Audited | |
| (A) | CASH FLOW FROM OPERATING ACTIVITIES : | | | | |
| | Net profit before tax and extraordinary items | | | 436.01 | 532.71 |
| | <i>Adjustments for :</i> | | | | |
| | Depreciation | | | 144.19 | 123.32 |
| | Provision for Expected Credit Loss | | | 57.59 | 1.80 |
| | Interest expenses | | | 8.60 | 2.75 |
| | Interest income | | | (50.08) | (40.06) |
| | Dividend Income | | | (0.01) | (0.01) |
| | Profit on Sale of property, plant and equipment | | | (2.04) | (208.57) |
| | Profit on Sale of Mutual Fund | | | (0.01) | (12.70) |
| | Operating profit before working capital changes | | | 594.25 | 399.24 |
| | Adjustments for (increase) / decrease in operating assets | | | | |
| | Adjustments for Working Capital changes: | | | | |
| | Inventories | | | 157.06 | (255.71) |
| | Trade Receivables | | | 24.68 | (284.44) |
| | Loans- current | | | 4.24 | (3.88) |
| | Other current assets | | | 20.55 | (10.95) |
| | Adjustments for increase / (decrease) in oprating liabilities | | | | |
| | Trade Payables | | | (76.47) | 374.20 |
| | Provision- current | | | 0.02 | (0.56) |
| | Other current liabilities | | | (221.09) | 158.95 |
| | Provision- non current | | | - | - |
| | Cash generated from operations | | | 503.24 | 376.85 |
| | Direct taxes paid | | | (130.49) | (183.05) |
| | Net cash from operating activities | | | (A) 372.75 | 193.80 |
| (B) | CASH FLOW FROM INVESTING ACTIVITIES : | | | | |
| | Acquisition of Property, plant & equipments | | | (281.18) | (226.61) |
| | Proceeds from sale of Property, plant & equipments | | | 2.25 | 215.79 |
| | Investment in Instrument | | | (58.71) | (111.52) |
| | Proceeds from Disposal of Investments | | | 0.02 | 27.55 |
| | Interest Received | | | 38.13 | 17.74 |
| | Dividend Received | | | 0.01 | 0.01 |
| | Net cash from / (used) in investing activities | | | (B) (299.48) | (77.04) |
| (C) | CASH FLOW FROM FINANCING ACTIVITIES : | | | | |
| | Proceeds of borrowings- current | | | 5.88 | 54.37 |
| | Repayment of borrowings- non current | | | - | - |
| | Interest paid | | | (8.60) | (2.75) |
| | Dividend Paid | | | (15.12) | (15.12) |
| | Net Cash from / (used) in financing activities | | | (C) (17.84) | 36.50 |
| | Net Increase / (Decrease) in cash and cash equivalents | | | (A+B+C) 55.42 | 153.26 |
| | Cash and cash equivalent at beginning of the year | | | | |
| | the components being : | | | | |
| | Cash on hand | | | 0.27 | 0.31 |
| | Deposit accounts | | | 795.38 | 642.08 |
| | | | | 795.65 | 642.39 |
| | Cash and cash equivalents at end of the year | | | | |
| | the components being : | | | | |
| | Cash on hand | | | 0.10 | 0.27 |
| | Deposit accounts | | | 850.97 | 795.38 |
| | | | | 851.07 | 795.65 |
| | Net Increase / (Decrease) as disclosed above | | | 55.42 | 153.26 |



A.S. Amin



SEC/BM/SE/ /2025-26

May 16, 2025

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

Scrip Code: 505807

Dear Sir/Madam,

Sub.: Declaration on Audit Report with unmodified opinion to the Audited Financial Results for the Quarter and Financial Year ended on March 31, 2025. Under pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015.

I, V. K. Shah, Chief Financial Officer of the company, hereby declare that the M/s. HTA AND ASSOCIATES, Chartered Accountants (FRN: 120457W), Statutory Auditors of the company, have issued an Audit Report with unmodified opinion and contains no qualification or adverse remarks on the Standalone & Consolidated Audited Financial Results for the quarter and financial year ended on March 31, 2025.

Kindly, take the same on your record.

Thanking You,

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

(V. K. Shah)
Chief Financial Officer



ISO : 9001 : 2015
Certi 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

Annexure - B:

DETAILS REQUIRED UNDER REGULATION 30 READ WITH SCHEDULE III PART A OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED 13TH JULY, 2023:

| Sr. No. | Particulars | Description |
|---------|--|---|
| 1 | Name of the Firm/ Auditor | Mr. Kanchalal M. Parikh |
| 2 | Reason for change viz. appointment, resignation, removal, death or otherwise | Re- Appointment: |
| 3 | Date of appointment/ resignation & term of appointment. | May 16, 2025. |
| 4 | Term of Appointment | Mr. Kanchalal M. Parikh, Chartered Accountant, appointed as secretarial Auditor in the Board meeting held on May 16, 2025 for the FY 2025-26 at the Remuneration as decided by the Board of Directors and Auditor mutually. |
| | Brief profile | Mr. Kanchalal M. Parikh, Chartered Accountant (M.No. 008539), is a sole proprietor Firm based at Vallabh Vidyanagar. He is having more than 30 years of experience in the field of audit, accounting, Income Tax and GST. |

