

# ROOPA

INDUSTRIES LIMITED

To  
The Manager  
Department of Corporate Services  
BSE Limited  
PhirozeJeejeebhoy Towers  
Dalal Street,  
Mumbai – 400 001

Date: 14/02/2025

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2024-Reg  
Ref: M/s. Roopa Industries Limited; Scrip code – 530991.

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Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 dated 2nd January, 2025, Integrated Filing (Financial) for the third quarter and nine months ended on 31<sup>st</sup> December, 2024 is enclosed herewith.

We request you take this information on records.

Thanking you,

Yours faithfully,  
For Roopa Industries Limited



**Tumbalam Gooty Raghavendra**  
**Chairman & Managing Director**  
**DIN 00186546**  
Encl: as above

ROOPA INDUSTRIES LIMITED

Incorporated with C.I.N.: L10100AP1985PLC005582 under the Companies Act, 1956.  
Corp. Off : 3rd Floor, TGV Mansion, Above ICICI Bank, 6-2-1012, Khairatabad, Hyderabad - 500 004. Telangana.  
Tel No.: +91 91541 51038, Email : [info@roopaindustries.com](mailto:info@roopaindustries.com), [www.roopaindustries.com](http://www.roopaindustries.com).

Regd. Off : 17/745, Alur Road, Adoni - 518301, Kurnool Dist., A.P. INDIA.

**QUARTERLY INTEGRATED FILING (FINANCIALS)**

A. Financial Results - Annexure I

B. Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. - Not Applicable

C. Format for disclosing outstanding default on loans and debt securities - Not applicable as there are no debt securities as on 31<sup>st</sup> December, 2024.

D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) - Not Applicable

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter) - Not Applicable



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**Independent Auditor's Limited Review Report on Quarterly and Nine Months Period Unaudited Standalone Financial results of M/s. Roopa Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors  
M/s. Roopa Industries Limited

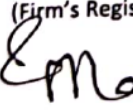
We have reviewed the accompanying statement of Unaudited Standalone financial Results ('the statement') of M/s. Roopa Industries Limited ('the Company') Registered Office: D No 17/745, Alur Road, Adoni, Kurnool Dist., Andhra Pradesh-518301, India for the quarter and nine months period ended 31<sup>st</sup> December, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29<sup>th</sup> March, 2019 ('the Circular') and applicable amendments thereto.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and compliance with Regulation 33 of the Listing Regulations. The statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14.02.2025. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). The standards requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Yelamanchi & Associates  
Chartered Accountants  
(Firm's Registration No.0000415)

  
Y Pulla Rao (FCA)  
Partner  
(M.No-025266)



UDIN:25025266BMHWTR5552

Place : Hyderabad  
Date : 14.02.2025

# 806, 8th Floor, Raghava Ratna Towers, Chirag Ali Lane, Abids, Hyderabad-500001.  
Mobile: 97051 23616, 9533774206, Email : yproofca@gmail.com, cajayanthsrinivas2019@gmail.com

**Statement of Standalone Unaudited Financial Results For the Quarter and Nine Months ended 31st December, 2024**

		Rs. in Lacs except EPS					
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
I	<b>Revenue from operations</b>						
	Net sales / Income from operations	3,073.23	2,561.24	1,924.25	9,085.43	4,834.48	7,042.62
II	Other Income	91.55	0.08	39.56	115.53	42.21	112.75
III	<b>Total income (I+II)</b>	<b>3,164.78</b>	<b>2,561.32</b>	<b>1,963.81</b>	<b>9,200.96</b>	<b>4,876.69</b>	<b>7,155.37</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	3,440.04	2,141.24	1,516.26	8,540.42	4,067.66	4,705.58
	(b) Purchases of Stock-in-Trade	-	-	357.60	-	357.60	1,731.35
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(634.70)	90.71	(333.11)	(360.36)	(817.34)	(974.60)
	(d) Employee benefits expense	86.04	90.33	108.67	265.58	324.98	418.81
	(e) Finance Costs	67.02	71.46	70.17	217.46	195.50	252.44
	(f) Depreciation and amortization expense	26.43	20.25	22.66	66.82	67.70	87.18
	(g) Other expenses	84.19	74.57	185.73	272.43	539.40	717.22
	<b>Total expenses</b>	<b>3,069.02</b>	<b>2,488.56</b>	<b>1,927.98</b>	<b>9,002.35</b>	<b>4,735.50</b>	<b>6,937.98</b>
V	<b>Profit Before Tax (III - IV)</b>	<b>95.76</b>	<b>72.76</b>	<b>35.83</b>	<b>198.61</b>	<b>141.19</b>	<b>217.39</b>
VI	<b>Tax expense</b>						
	a) Current tax	25.89	19.99	9.69	53.70	38.18	66.44
	b) Deferred tax	(6.18)	(5.50)	(0.50)	(16.78)	(3.38)	(0.96)
VII	<b>Profit for the Period</b>	<b>76.05</b>	<b>58.27</b>	<b>26.64</b>	<b>161.69</b>	<b>106.39</b>	<b>151.91</b>
VIII	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit and loss	(0.06)	(0.10)	-	0.18	0.32	1.40
	(ii) Deferred tax relating to above items	(0.01)	0.06	-	0.05	-	0.28
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>(0.05)</b>	<b>(0.16)</b>	<b>-</b>	<b>0.13</b>	<b>0.32</b>	<b>1.12</b>
IX	<b>Total Comprehensive income (VII+VIII)</b>	<b>76.00</b>	<b>58.11</b>	<b>26.64</b>	<b>161.82</b>	<b>106.71</b>	<b>153.03</b>
X	Paid-up equity share capital (Face value Rs. 10/- each)	786.55	786.55	786.55	786.55	786.55	786.55
XI	Other Equity	-	-	-	-	-	760.79
XII	<b>Earnings per equity share (face value Rs. 10/- each)</b>						
	- Basic (Rs.)	0.97	0.74	0.34	2.06	1.36	1.95
	- Diluted (Rs.)	0.97	0.74	0.34	2.06	1.36	1.95



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**Notes:**

- 1 The above unaudited financial results for the Quarter and Nine Months ended 31st December, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on 14th February, 2025. Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 2 The above results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The Company operates in single segment, hence segmentwise information not furnished.
- 4 The figures of the previous period were regrouped / rearranged where ever necessary.

Place : Hyderabad  
Date : 14-02-2025



By Order of the Board of Directors  
For **ROOPA INDUSTRIES LIMITED**

  
**T.G.RAGHAVENDRA**  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 00186546

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