

# ROOPA

INDUSTRIES LIMITED

To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400 001

Date: 14-08-2024

Dear Sir/Madam,

**Sub:** Submission of financial results and intimation of Outcome of the Board Meeting held on 14<sup>th</sup> August, 2024 – reg.,

**Ref:** 1. M/s. **Roopa Industries Limited**; Scrip code – 530991.

2. Regulation 33 of SEBI (LODR) Regulations, 2015

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In compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the standalone unaudited Financial Results of the Company which have been reviewed by the Audit Committee for the 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 2024 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 14<sup>th</sup> August, 2024. We are enclosing herewith the following as "Annexures":

1. Unaudited Standalone Financial Results of the Company for 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 2024.
2. Limited Review Report furnished by Statutory Auditors on Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024.
3. The Board considered re-appointment of Sri. T.G. Raghavendra (DIN: 00186546) as Managing Director of the Company for a period of 3 years subject to approval of members at the ensuing Annual General Meeting (AGM).
4. The Board considered re-appointment of Sri. Joginatha Sarma Vaduguri (DIN: 00165204) as Whole time Director of the Company for a period of 3 years subject to approval of members at the ensuing AGM

Further, in compliance with BSE Circular no. LIST/COMP/14/2018-19 dated June 20, 2018, we wish to confirm that the aforesaid Directors Sri. T.G. Raghavendra and Sri. Joginatha Sarma Vaduguri have not been debarred from holding office of Director by virtue of any SEBI order or any other authority.

The details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-POD-/P/CIR/2023/123 dated 13 July 2023 are given in Annexure- I

Further, we are to inform that the meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 6:15 p.m.

You are requested to take the above information on records.

Thanking you.

Yours faithfully,  
For **ROOPA INDUSTRIES LIMITED**

  
**T.G. 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.

**Annexure - I**

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-POD-/P/CIR/2023/123 dated 13 July 2023

**1. Reappointment of Sri.T.G. Raghavendra as Managing Director:**

Details of event that need to be provided	Information of such event(s)
Name of Person	Sri.T.G. Raghavendra
Reasons for change viz.appointment/reappointment	Reappointment of Managing Director
Date of reappointment	01.10.2024
Terms of Appointment	Re-appointed as Managing Director of the Company Term -Three years from the date of ensuing Annual General Meeting upto the conclusion of 42 <sup>nd</sup> Annual General Meeting.
Brief profile (in case of appointment)	Mr. T.G.Raghavendra has overall 47 years of experience in Pharma Industry. He was Chairman & Managing Director of the company. Hence most suitable for the post of Chairman & Managing Director of the Company
Disclosure of relationships between directors (in case of Appointment of a director)	Not Related to any director on Board of the Company

**2. Reappointment of Sri. Joginatha Sarma Vaduguri as Whole time Director:**

Details of event that need to be provided	Information of such event(s)
Name of Person	Sri. Joginatha Sarma Vaduguri
Reasons for change viz.appointment/reappointment	Reappointment of Whole time Director
Date of reappointment	01.10.2024
Terms of Appointment	Re-appointed as whole time Director of the Company Term -Three Years from the date of ensuing Annual General Meeting upto the conclusion of 42 <sup>nd</sup> Annual General Meeting.
Brief profile (in case of appointment)	Mr. Joginatha Sarma Vaduguri has overall 39 years of experience in Pharma Industry. Hence most suitable for the post of Whole time Director of the Company.
Disclosure of relationships between directors (in case of Appointment of a director)	Not Related to any director on Board of the Company

**For ROOPA INDUSTRIES LIMITED.**

**Chairman & Managing Director**

**ROOPA INDUSTRIES LIMITED**

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**S.T. Mohite & Co.,**  
Chartered Accountants

G5, B-Block, Paragon Venkatadri Apartments,  
3-4-812, Street No. 1, Barkatpura,  
Hyderabad - 500 027. T.S. INDIA.  
Mob. : +91 9848994508, 9848359721  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 30<sup>th</sup> June 2024 of Roopa Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To  
**The Board of Directors**  
**Roopa Industries Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of M/s. Roopa Industries Limited ('the Company') for the Quarter ended 30<sup>th</sup> June 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 14 August 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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). A review of interim financial information consists of making inquiries, primarily of Company's personnel 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 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. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Other Matters:**  
*As per requirements under the provisions of Section 143(3)(j) read with Rule 11(g) of Companies (Audit and Auditors) Rules, 2014, the Company has to incorporate audit trail (edit log) facility in the accounting software with effect from 1 April 2023. Based on our examination, the company has used Tally Prime accounting software for maintaining books of accounts, wherein the accounting software did not have the audit trail feature enabled throughout the quarter for all the relevant transactions recorded in the software.*

Place: Hyderabad  
Date: 14 August 2024



For S.T. Mohite & Co.,  
Chartered Accountants (Regd. No. 011410S)

*S. Himabindu*  
HIMABINDU SAGALA  
Partner (Membership No. 231056)  
ICAI UDIN: 24231056BKFSNF7564

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INDUSTRIES LIMITED

## Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June 2024

Sl. No.	Particulars	Quarter ended			Rs. in Lacs except EPS	
		30.06.2024	31.03.2024	30.06.2023	Year ended	
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
<b>1</b>	<b>Revenue from operations</b>					
	Net sales / income from operations	3,450.96	2,208.14	1,495.28	7,042.62	7,617.17
<b>2</b>	Other Income	23.90	70.54	0.30	112.75	64.50
<b>3</b>	<b>Total income (1+2)</b>	<b>3,474.86</b>	<b>2,278.68</b>	<b>1,495.58</b>	<b>7,155.37</b>	<b>7,681.67</b>
<b>4</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	2,959.14	637.92	1,509.56	4,705.58	6,058.23
	(b) Purchases of Stock-in-Trade	-	1,373.75	-	1,731.35	453.68
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	183.63	(157.26)	(408.84)	(974.60)	(363.75)
	(d) Employee benefits expense	89.21	93.83	104.77	418.81	395.76
	(e) Finance Costs	78.98	67.68	56.45	263.18	218.94
	(f) Depreciation and amortization expense	20.14	19.48	22.53	87.18	89.08
	(g) Other expenses	113.67	167.08	186.23	706.48	649.06
	Total expenses	<b>3,444.77</b>	<b>2,202.48</b>	<b>1,470.70</b>	<b>6,937.98</b>	<b>7,501.00</b>
<b>5</b>	<b>Profit before Tax ( 3 - 4 )</b>	<b>30.09</b>	<b>76.20</b>	<b>24.88</b>	<b>217.39</b>	<b>180.67</b>
<b>6</b>	<b>Tax expense</b>					
	a) Current tax	7.82	28.26	6.47	66.44	44.49
	b) Deferred tax	(5.10)	2.42	(0.88)	(0.96)	1.24
<b>7</b>	<b>Profit for the period</b>	<b>27.37</b>	<b>45.52</b>	<b>19.29</b>	<b>151.91</b>	<b>134.94</b>
<b>8</b>	<b>Other comprehensive income</b>					
	a) (i) Items that will not be reclassified to profit and loss	0.34	1.08	0.13	1.40	1.24
	(ii) Income tax relating to above items	-	0.28	-	0.28	0.32
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating to above items	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>0.34</b>	<b>0.80</b>	<b>0.13</b>	<b>1.12</b>	<b>0.92</b>
<b>9</b>	<b>Total Comprehensive income ( 7+8 )</b>	<b>27.71</b>	<b>46.32</b>	<b>19.42</b>	<b>153.03</b>	<b>135.86</b>
<b>10</b>	Paid-up equity share capital (face value Rs. 10/- each)	786.55	786.55	786.55	786.55	786.55
<b>11</b>	Other Equity	-	-	-	760.79	607.76
<b>12</b>	<b>Earnings per equity share (face value Rs. 10/- each)</b>					
	(not annualised) except for year end figures					
	- Basic	0.35	0.59	0.25	1.95	1.73
	- Diluted	0.35	0.59	0.25	1.95	1.73



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INDUSTRIES LIMITED

**Notes:**

- 1 The above unaudited financial results 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 August, 2024 and Statutory auditors of the Company have carried out Limited Review thereon.
- 2 These results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder to the extent applicable.
- 3 The Company operates in only one segment, hence segment information not furnished.
- 4 The figures of the previous period were regrouped or rearranged wherever necessary.

Place : HYDERABAD  
Date : 14.08.2024



By Order of the Board of Directors  
For ROOPA INDUSTRIES LIMITED  
*(Signature)*  
(T.G. RAGHAVENDRA)  
CHAIRMAN & MANAGING DIRECTOR  
DIN: 00186546

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