

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

Date: 14-11-2024

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results and intimation of Outcome of the Board Meeting held on 14th November, 2024 - reg.,

Ref: 1. M/s. **Roopa Industries Limited**; Scrip code - 530991.
2. Regulation 33 of SEBI (LODR) Regulations, 2015

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, Cash Flow Statement and Statement of Assets and Liabilities of the Company which have been reviewed by the Audit Committee for the second quarter / Half year ended 30th September, 2024 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 14th November, 2024. We are enclosing herewith the following as "Annexure":


1. Standalone Unaudited Financial Results, Cash Flow Statement and Statement of Assets and Liabilities of the Company for the quarter and half year ended 30th September, 2024.
2. Limited Review Report on Unaudited Financial Results of the Company for the second quarter /Half year ended 30th September, 2024.

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 5:00 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, www.roopaindustries.com.

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

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


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

We have reviewed the accompanying statement of Unaudited Standalone financial Results('the statement') of M/s. of **Roopa Industries Limited** ('the Company') Registered Office: 17/745,Alur road, Adoni Kurnool District , Andra Pradesh -500029 for the quarter and half year ended 30th September,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.

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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14.11.2024. 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). 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.

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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 Regulation 33 of the SEBI (Listing of Obligation and disclosure requirements) Regulations,2015,as amended 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: 24025266BKETJBT3564



Place : Hyderabad

Date : 14.11.2024

ROOPA

INDUSTRIES LIMITED

Statement of Standalone Unaudited Financial Results For the Quarter and Half Year ended 30th September, 2024

Sl. No.	Particulars	Rs. in Lacs except EPS					
		Quarter ended			Half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Revenue from operations						
	Net sales / Income from operations	2,561.24	3,450.96	1,414.95	6,012.20	2,910.23	7,042.62
II	Other Income	0.08	23.90	2.35	23.98	2.65	112.75
III	Total income (I+II)	2,561.32	3,474.86	1,417.30	6,036.18	2,912.88	7,155.37
IV	Expenses						
	(a) Cost of materials consumed	2,141.24	2,959.14	1,041.84	5,100.38	2,551.40	4,705.58
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	1,731.35
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	90.71	183.63	(75.39)	274.34	(484.23)	(974.60)
	(d) Employee benefits expense	90.33	89.21	111.54	179.54	216.31	418.81
	(e) Finance Costs	71.46	78.98	68.88	150.44	125.33	252.44
	(f) Depreciation and amortization expense	20.25	20.14	22.51	40.39	45.04	87.18
	(g) Other expenses	74.57	113.67	167.44	188.24	353.67	717.22
	Total expenses	2,488.56	3,444.77	1,336.82	5,933.33	2,807.52	6,937.98
V	Profit Before Tax (III - IV)	72.76	30.09	80.48	102.85	105.36	217.39
VI	Tax expense						
	a) Current tax	19.99	7.82	22.02	27.81	28.49	66.44
	b) Deferred tax	(5.50)	(5.10)	(2.00)	(10.60)	(2.88)	(0.96)
VII	Profit for the Period	58.27	27.37	60.46	85.64	79.75	151.91
VIII	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit and loss	(0.10)	0.34	0.19	0.24	0.32	1.40
	(ii) Deferred tax relating to above items	0.06	-	-	0.06	-	0.28
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	Total other comprehensive income	(0.16)	0.34	0.19	0.18	0.32	1.12
IX	Total Comprehensive income (VII+VIII)	58.11	27.71	60.65	85.82	80.07	153.03
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	Earnings per equity share (face value Rs. 10/- each)						
	- Basic (Rs.)	0.74	0.35	0.77	1.09	1.02	1.95
	- Diluted (Rs.)	0.74	0.35	0.77	1.09	1.02	1.95




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INDUSTRIES LIMITED

Notes:

- 1 The above unaudited financial results for the Quarter and Half Year ended 30th September, 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 November, 2024. 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 : 14-11-2024



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


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

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Standalone Statement of Assets and Liabilities INDUSTRIES LIMITED

Rs. In Lacs

Particulars	As at September 30, 2024	As at March 31, 2024
	(Unaudited)	(Audited)
Assets:		
1. Non-Current Assets		
Property, Plant and Equipment	816.31	873.58
Capital Work In Progress	88.25	88.25
Investment Property	-	-
Intangible Asset	-	-
Financial Assets		
(i) Investments	1.95	1.72
(ii) Loans	786.30	608.38
(iii) Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	34.92	32.26
Sub total - Non-Current Assets	1,727.73	1,604.19
2. Current Assets		
Inventories	2,392.97	2,516.23
Financial Assets		
(i) Trade Receivables	1,606.16	834.76
(ii) Cash and Cash Equivalents	365.54	297.76
(iii) Other Balances with Banks	116.88	116.88
(iv) Loans	221.77	221.77
(v) Other Financial Assets	-	-
Other Current Assets	1,254.78	876.32
Sub total - Current Assets	5,958.10	4,863.72
Total Assets	7,685.83	6,467.91
Equity & Liabilities:		
1. Equity		
Equity Share Capital	786.55	786.55
Other equity	846.66	760.79
Sub total - Equity	1,633.21	1,547.34
2. Liabilities		
a. Non-Current Liabilities		
Financials Liabilities		
Borrowings	494.66	527.90
Other financial liabilities	-	-
Provisions	50.43	48.23
Deferred tax liabilities (Net)	77.82	88.42
Sub total - Non-Current Liabilities	622.91	664.56
b. Current liabilities		
Financial Liabilities		
Borrowings	2,247.29	2,046.88
Trade Payables		
(i) Total outstanding dues of Micro & Small Enterprises	-	-
(ii) Total outstanding dues of other than Micro & Small Enterprises	2,766.99	1,431.18
Other financial liabilities		
Other Current Liabilities	157.52	648.24
Provisions	257.90	129.71
Sub total - Current Liabilities	5,429.71	4,256.01
Total Equity & Liabilities	7,685.83	6,467.91

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Cashflow statement for the Half Year Ended 30th September, 2024

Rs. In Lacs				
S. No	Particulars	Half Year ended 30th September, 2024	Half Year ended 30th September, 2023	Year ended 31st March, 2024
A.	Cashflows from Operating activities:			
	Profit before Tax	102.85	105.37	217.39
	Adjustments for :			
	Depreciation	40.39	45.04	87.18
	Other Comprehensive Income	0.24	0.32	1.40
	Interest Received	(21.69)	(2.65)	(101.35)
	Profit/(Loss) on sale of property, plant and equipment	(2.29)	-	(11.40)
	Interest Paid	150.44	125.33	252.44
	Operating profit before working capital changes	269.94	273.41	445.66
	Adjustments for			
	Inventories	123.25	(386.02)	(678.56)
	Trade payables and other liabilities	973.29	(305.56)	(29.82)
	Changes in Working Capital	1,096.54	(691.58)	(708.38)
	Income tax paid(net)	17.20	25.61	65.76
	Net Cashflow from operating Activities (A)	1,349.28	(443.78)	(328.48)
B.	Cashflow from Investing Activities.			
	Purchase of property, plant and equipment	16.88	11.94	36.90
	Sale/(Purchase) of Investments	(0.24)	(0.32)	(0.32)
	Margin Money Deposited with Bank	-	-	(38.01)
	Interest Received	21.69	2.65	101.35
	Profit on sale of property, plant and equipment	2.29	-	11.40
	Net Cashflow from Investing Activities (B)	40.62	14.27	111.32
C.	Cashflow from financing Activity			
	Proceeds from Borrowings	(33.25)	337.46	325.64
	Trade Receivables and other assets	(1,152.51)	289.87	167.69
	Shortterm Borrowings	200.41	91.85	361.76
	Increase/(Decrease) in loans and advances	(177.92)	(115.51)	(284.67)
	Other longterm liabilities	(8.41)	(0.99)	2.42
	Interest paid	(150.45)	(125.33)	(252.44)
	Net Cashflow From Financing Activity (C)	(1,322.13)	477.35	320.41
D.	Net Increase/ Decrease in Cash and Cashequivalent	67.77	47.84	103.25
	Add: Opening cash and cash equivalent	297.77	194.52	194.52
	Closing Cash and cash equivalent	365.54	242.36	297.77

Notes: 1. Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3- Cash Flow Statements.



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