

Statement of Unaudited Financial Results For the Quarter Ended 30th June, 2018

Sl. No.	Particulars	Quarter ended			Rs. in Lacs except EPS	
		30.06.2018	31.03.2018	30.06.2017	Year ended	
		(Unaudited)	(Audited)	(Unaudited)	31.03.2018	
					(Audited)	
1	Revenue from operations					
	Net sales / Income from operations	699.51	601.35	586.70		1,953.99
2	Other Income	1.35	136.89	14.40		464.61
3	Total income (1+2)	700.86	738.24	601.10		2,418.60
4	Expenses					
	(a) Cost of materials consumed	429.37	597.20	471.61		1,824.05
	(b) Purchases of Stock-in-Trade	-	-	-		-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	99.59	(79.44)	(147.98)		(269.09)
	(d) Excise Duty Expense	-	-	60.36		60.24
	(e) Employee benefits expense	31.76	35.50	81.66		214.20
	(f) Finance Costs	26.89	38.18	25.86		105.37
	(g) Depreciation and amortization expense	12.88	13.05	9.00		52.48
	(h) Other expenses	80.99	111.87	92.10		387.25
	Total expenses	681.48	716.36	592.61		2,374.50
5	Profit before Tax	19.38	21.88	8.49		44.10
6	Tax expense					
	a) Current tax	5.04	7.25	1.60		11.66
	b) Deferred tax	-	26.55	0.85		21.51
7	Net profit for the period from continuous operations	14.34	41.18	6.04		53.95
8	Profit from Discontinued operations	-	-	-		-
9	Tax expense on discontinued operations	-	-	-		-
10	Total Profit or loss for the period	14.34	41.18	6.04		53.95
11	Other comprehensive income					
	a) (i) Items that will not be reclassified to profit and loss	(1.08)	(7.11)	(0.01)		(7.45)
	(ii) Deferred tax relating to above items	(0.28)	(1.05)	(0.003)		(1.14)
	b) (i) Items that will be reclassified to profit and loss	(0.09)	-	-		-
	(ii) Deferred tax relating to above items	(0.03)	-	-		-
	Total other comprehensive income	(1.48)	(8.16)	(0.01)		(8.59)
12	Total Comprehensive income	12.86	33.02	6.03		45.36
13	Paid-up equity share capital (face value Rs. 10/- each)	786.55	786.55	786.55		786.55
14	Other Equity	-	-	-		195.04
15	Earnings per equity share (face value Rs. 10/- each)					
	- Basic	0.16	0.42	0.08		0.58
	- Diluted	0.16	0.42	0.08		0.58

Notes:

- The above unaudited financial results for the Quarter ended 30th June, 2018 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, 2018. Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 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.
- The Company operates in single segment, hence segment information not furnished.
- Effective from 1st July, 2017, Sales are recorded net of Goods and Service Tax (GST). Hence, revenue from operations for the quarter ended 30th June, 2018 is not comparable with the corresponding quarter of previous year
- Ind AS 115, Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after 1st April, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at 1st April, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.

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

T.G. Raghavendra
Managing Director
DIN: 00186546

Place : Hyderabad
Date : 14-08-2018

Extract of Unaudited Financial Results for the Quarter Ended 30th June, 2018

Rs. in Lacs except EPS

Particulars	Quarter Ended			Year Ended
	30-06-2018 Unaudited	31-03-2018 Audited	30-06-2017 Unaudited	31-03-2018 Audited
Total Income from Operations (net)	700.86	738.24	601.10	2418.60
Net Profit / (Loss) for the period (before Tax and Exceptional items)	19.38	21.88	8.49	44.10
Net Profit / (Loss) for the period (before Tax and after Exceptional	19.38	21.88	8.49	44.10
Net Profit / (Loss) for the period (after tax and Exceptional items)	14.34	41.18	6.04	53.95
Total Comprehensive Income for the period (Net of Tax)	12.86	33.02	6.03	45.36
Equity Share Capital (Face Value of Rs.10/- each)	786.55	786.55	786.55	786.55
Earnings per Share (of Rs.10/- each) (Basic and Diluted)	0.16	0.42	0.08	0.58

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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.

The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results for the Quarter ended 30th June, 2018 are available on BSE's website at www.bseindia.com and on the Company's website at www.investorsatril.com.

The above financial results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the company at their respective meetings held on 14th August, 2018.

Ind AS 115, Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after 1st April, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach, there were no significant adjustments required to the retained earnings as at 1st April, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company.

By order of the Board
For **ROOPA INDUSTRIES LIMITED**

: Hyderabad
: 14-08-2018

T.G. Raghavendra
Managing Director
DIN: 00186546