

ROOPA

INDUSTRIES LIMITED

To
The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400001.

Date: 30-06-2021

Dear Sir/Madam,

Sub: Submission of Audited financial results and intimation of Outcome of the Board Meeting held on 30th June, 2021 – 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 are herewith enclosing statement containing the Audited Financial Results for the 4th quarter and Financial Year ended 31st March, 2021 which have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on 30th June, 2021.

We also enclose a copy of the Audit Report submitted by the Statutory Auditors viz., M/s. S.T.Mohithe & Co., Chartered Accountants along with the declaration signed by Mr. T.G.Raghavendra, Chairman & Managing Director (for Audit Report with un-modified opinion).

Further, M/s. Geeta Serwani & Associates (CP: 8842), Practicing Company Secretary, Hyderabad as Secretarial Auditor of the Company for the financial year 2020-21 for conducting a secretarial audit of the Company.

The meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 6:00 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 9248146227, Fax : +91 40 2331 0379, Email : info@roopaindustries.com, www.roopaindustries.com.
Regd. Off : 17/745, Alur Road, Adoni - 518301, Kurnool Dist., A.P. INDIA.

Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2021

Rs. in Lacs except EPS

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations					
	Net sales / income from operations	719.06	888.22	579.77	2,658.19	2,764.74
2	Other Income	58.38	93.63	4.84	210.75	109.07
3	Total income (1+2)	777.44	981.85	584.61	2,868.94	2,873.81
4	Expenses					
	(a) Cost of materials consumed	1,092.09	544.10	535.81	2,223.17	1,979.33
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(553.17)	99.25	(211.47)	(487.74)	(219.95)
	(d) Employee benefits expense	76.89	99.90	52.47	376.97	236.33
	(e) Finance Costs	23.54	33.58	31.04	105.11	131.20
	(f) Depreciation and amortization expense	22.37	19.56	21.04	81.03	76.26
	(g) Other expenses	81.69	148.20	126.45	477.15	590.63
	Total expenses	743.41	944.59	555.34	2,775.69	2,793.80
5	Profit before Tax (3 - 4)	34.03	37.26	29.27	93.25	80.01
6	Tax expense					
	a) Current tax	12.44	5.02	(3.41)	21.68	9.78
	b) Deferred tax	(4.16)	1.37	25.62	(0.05)	33.03
6	Profit for the period	25.75	30.87	7.06	71.62	37.20
7	Other comprehensive income					
	a) (i) Items that will not be reclassified to profit and loss	6.47	0.09	0.95	6.61	0.81
	(ii) Income tax relating to above items	0.24	-	(0.29)	0.24	(0.29)
	b) (i) Items that will be reclassified to profit and loss	1.72	-	0.21	1.72	0.21
	(ii) Income tax relating to above items	-	-	-	-	-
	Total other comprehensive income	7.95	0.09	1.45	5.13	0.31
8	Total Comprehensive income (6 + 7)	33.70	30.96	8.51	76.75	37.51
9	Paid-up equity share capital (face value Rs. 10/- each)	786.55	786.55	786.55	786.55	786.55
10	Other Equity	-	-	-	369.91	255.65
11	Earnings per equity share (face value Rs. 10/- each)					
	(not annualised) except for year end figures					
	- Basic	0.43	0.39	0.11	0.98	0.48
	- Diluted	0.43	0.39	0.11	0.98	0.48



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Notes:

- 1 The above 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 30th June, 2021 and Statutory auditors of the Company have provided unmodified report 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 Figures for the quarter ended March 31, 2021 and March 31, 2020 represent the balancing figure between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2020 and December 31, 2019 respectively.
- 4 The Company operates in only one segment, hence segment information not furnished.
- 5 The figures of the previous period were regrouped or rearranged wherever necessary.

Place : HYDERABAD
Date : 30.06.2021



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


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

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INDUSTRIES LIMITED

Standalone Statement of Assets and Liabilities as at 31st March, 2021

Rs. in Lacs

Particulars		As at 31st March, 2021	As at 31st March, 2020
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	1,035.70	1,053.00
	Capital work-in-progress	10.48	-
	Other intangible assets	-	-
	Financial assets		
	Investments	1.27	1.03
	Loans	34.06	34.06
	Other financial assets	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	1,081.51	1,088.09
2	Current assets		
	Inventories	1,945.55	1,235.11
	Financial assets		
	Investments	-	-
	Trade receivables	1,149.69	1,190.47
	Cash and cash equivalents	50.16	11.52
	Other Balances with Bank	49.73	47.12
	Loans	327.30	224.16
	Other financial assets	-	-
	Other current assets	29.17	8.62
	Sub-total - Current Assets	3,551.60	2,717.00
	TOTAL - ASSETS	4,633.11	3,805.09
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	786.55	786.55
	Other equity	369.91	293.16
	Sub-total - Equity	1,156.46	1,079.71
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	782.90	735.86
	Other financial liabilities	-	-
	Provisions	40.15	41.78
	Deferred Tax Liabilities (Net)	92.62	90.46
	Sub-total - Non-current liabilities	915.67	868.10
3	Current liabilities		
	Financial liabilities		
	Borrowings	463.28	488.49
	Trade payables	1,328.74	1,042.90
	Other financial liabilities	-	-
	Other current liabilities	741.72	312.81
	Provisions	27.24	13.08
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	2,560.98	1,857.28
	TOTAL - EQUITY AND LIABILITIES	4,633.11	3,805.09

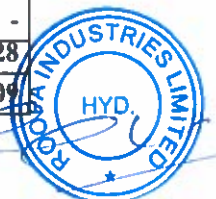
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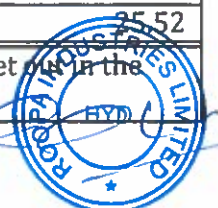


Cashflow statement for the Year Ended 31st March, 2021			
			Rs. In
S. No	Particulars	Year ended 31st March, 2021	Year ended 31st March, 2020
A.	Cashflows from Operating activity:		
	Net profit before Tax	93.25	80.01
	Adjustments for :		
	Depreciation and Amortization Expense	81.03	76.26
	Other Comprehensive Income	5.12	0.31
	Interest Received and other Income	(210.75)	(109.07)
	Interest Paid	105.12	131.20
	Operating profit before working capital changes	73.77	178.71
	Adjustments for		
	Current Assets		
	Inventories	(710.45)	(170.24)
	Trade Receivables and Other Assets	(82.91)	(31.45)
	Current Liabilities		
	Shortterm Borrowings	(25.20)	90.64
	Trade payables and Other Liabilities	714.90	219.53
	Changes in Working Capital	(103.66)	108.48
	Direct taxes paid	21.63	42.81
	Net Cashflow from operating Activities (A)	(51.52)	244.38
B.	Cashflow from Investing Activities.		
	Purchase of Fixed Assets	(74.21)	(50.02)
	Sale/(Purchase) of Investments	(0.24)	0.29
	Margin Money Deposited with Bank	(2.61)	10.94
	Interest Received and other Income	210.75	109.07
	Net Cashflow from Investing Activities (B)	133.69	70.28
C.	Cashflow from financing Activity		
	Proceeds from Borrowings	47.05	(211.82)
	Increase/(Decrease) in loans and advances	-	-
	Other longterm liabilities	0.53	36.61
	interest paid	(105.11)	(131.20)
	Net Cashflow From Financing Activity (C)	(57.53)	(306.41)
D.	Net Increase/ Decrease in Cash and Cashequivalent	24.64	8.25
	Add: Opening cash and cash equivalent	25.52	17.27
	Closing Cash and cash equivalent	50.16	25.52

Notes: 1. Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS- 7- Cash Flow Statements.

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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 REPORT

To
The Board of Directors of
Roopa Industries Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Roopa Industries Limited (the company) for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31.03.2021 as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

Basis for Opinion

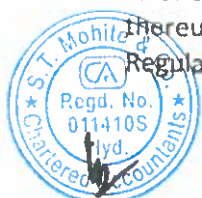
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim

Financial Reporting' 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 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 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 are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

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 these 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 control 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 Company's ability 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 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.





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.

Hyderabad
30th June, 2021



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


SREENIVASA RAO T. MOHITE
Partner (Membership No. 015635)

ICAI UDIN: 21015635AAAADF8507

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

Date: 30-06-2021

Dear Sir/Madam,

Sub: Disclosure of the impact of Audit Qualifications by the Listed Entities under Regulation 33(3)(d) & Regulation 52(3) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015-reg.,

Pursuant to SEBI Circular No.CIR/CFD/CMD/56/2016dated 27th May, 2016, we hereby confirm that M/s. S.T.Mohithe & Co., Statutory Auditors of the Company, have provided un-modified audit opinion on the standalone financial results of the Company for the year ended 31st March, 2021.

This is for your record.

Thanking you,

Yours sincerely,
For **ROOPA INDUSTRIES LIMITED**


T.G.RAGHAVENDRA
Chairman & Managing Director
DIN: 00186546



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