

# ROOPA

INDUSTRIES LIMITED

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

Date: 14-11-2022

Dear Sir/Madam,

Sub: Submission of financial results and intimation of Outcome of the Board Meeting held on 14<sup>th</sup> November, 2022 – 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, 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 30<sup>th</sup> September, 2022 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 14<sup>th</sup> November, 2022. We are enclosing herewith the following as “Annexure”:

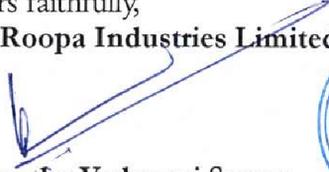
1. Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> September, 2022.
2. Limited Review Report on Unaudited Financial Results of the Company for the second quarter /Half year ended 30<sup>th</sup> September, 2022.

Further, we are to inform that the meeting of the Board of Directors of the Company commenced at 4:30 p.m. and concluded at 7:00 p.m.

You are requested to take the above information on records.

Thanking you.

Yours faithfully,  
For **Roopa Industries Limited**

  
**Joginatha Vaduguri Sarma**  
Director  
DIN 00165204



Encl: as above

**ROOPA INDUSTRIES LIMITED**

Incorporated with C.I.N.: L10100AP1985PLC005582 under the Companies Act, 1956.  
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Tel No.: +91 91541 51038, Fax : +91 40 2331 0379, Email : [info@roopaindustries.com](mailto:info@roopaindustries.com), [www.roopaindustries.com](http://www.roopaindustries.com).  
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INDUSTRIES LIMITED

## Statement of Standalone Unaudited Financial Results For the Quarter and Half Year ended 30th September, 2022

Sl. No.	Particulars	Rs. in Lacs except EPS					
		Quarter ended			Half Year ended		Year ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I	<b>Revenue from operations</b>						
	Net sales / Income from operations	1,985.50	2,312.36	805.00	4,297.86	1,720.28	4,674.25
II	Other Income	3.15	1.05	114.55	4.20	115.04	451.90
III	<b>Total income (I+II)</b>	<b>1,988.65</b>	<b>2,313.41</b>	<b>919.55</b>	<b>4,302.06</b>	<b>1,835.32</b>	<b>5,126.15</b>
IV	<b>Expenses</b>						
	(a) Cost of materials consumed	1,770.05	2,262.09	220.57	4,032.14	813.16	3,092.40
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	225.00
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(248.67)	(249.85)	433.71	(498.52)	554.84	668.12
	(d) Employee benefits expense	82.93	70.90	47.82	153.83	90.62	262.51
	(e) Finance Costs	54.03	39.12	30.88	93.15	58.21	126.03
	(f) Depreciation and amortization expense	21.46	21.46	22.83	42.92	45.67	92.59
	(g) Other expenses	226.84	138.03	138.50	364.87	223.83	523.48
	<b>Total expenses</b>	<b>1,906.64</b>	<b>2,281.75</b>	<b>894.31</b>	<b>4,188.39</b>	<b>1,786.33</b>	<b>4,990.13</b>
V	<b>Profit Before Tax (III - IV)</b>	<b>82.01</b>	<b>31.66</b>	<b>25.24</b>	<b>113.67</b>	<b>48.99</b>	<b>136.02</b>
VI	<b>Tax expense</b>						
	a) Current tax	20.03	8.23	3.26	28.26	9.43	39.72
	b) Deferred tax	1.11	1.11	(1.40)	2.22	(2.79)	(5.20)
VII	<b>Profit for the Period</b>	<b>60.87</b>	<b>22.32</b>	<b>23.38</b>	<b>83.19</b>	<b>42.35</b>	<b>101.50</b>
VIII	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit and loss	0.24	(0.09)	1.57	0.15	2.49	0.46
	(ii) Deferred tax relating to above items	-	-	(0.35)	-	(0.03)	0.12
	b) (i) Items that will be reclassified to profit and loss	-	-	0.66	-	0.65	0.14
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>0.24</b>	<b>(0.09)</b>	<b>2.58</b>	<b>0.15</b>	<b>1.81</b>	<b>0.48</b>
IX	<b>Total Comprehensive income (VII+VIII)</b>	<b>61.11</b>	<b>22.23</b>	<b>25.96</b>	<b>83.34</b>	<b>44.16</b>	<b>101.98</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	-	-	-	-	-	471.90
XII	<b>Earnings per equity share (face value Rs. 10/- each)</b>						
	- Basic (Rs.)	0.78	0.28	0.33	1.06	0.56	1.30
	- Diluted (Rs.)	0.78	0.28	0.33	1.06	0.56	1.30



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**Notes:**

- 1 The above unaudited financial results for the Quarter and Half Year ended 30th September, 2022 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, 2022. 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 : 14-11-2022



By Order of the Board of Directors  
For ROOPA INDUSTRIES LIMITED

JOGINATHA VADUGURI SARMA  
Director  
DIN: 00165204

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## Standalone Statement of Assets and Liabilities

Rs. In Lacs

Particulars	As at September 30, 2022	As at March 31, 2022
	(Unaudited)	(Audited)
<b>Assets:</b>		
<b>1. Non-Current Assets</b>		
Property, Plant and Equipment	981.37	969.36
Capital Work In Progress	86.19	68.50
Investment Property		-
Intangible Asset		-
<b>Financial Assets</b>		
(i) Investments	1.57	1.41
(ii) Loans	34.06	34.06
(iii) Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	-	-
<b>Sub total - Non-Current Assets</b>	<b>1,103.19</b>	<b>1,073.33</b>
<b>2. Current Assets</b>		
Inventories	1,580.36	1,533.97
Financial Assets		
(i) Trade Receivables	1,934.09	1,567.65
(ii) Cash and Cash Equivalents	14.77	149.19
(iii) Other Balances with Banks	186.38	51.88
(iv) Loans	921.92	479.96
(v) Other Financial Assets		-
Other Current Assets	84.71	46.47
<b>Sub total - Current Assets</b>	<b>4,722.23</b>	<b>3,829.12</b>
<b>Total Assets</b>	<b>5,825.42</b>	<b>4,902.45</b>
<b>Equity &amp; Liabilities:</b>		
<b>1. Equity</b>		
Equity Share Capital	786.55	786.55
Other equity	555.24	471.90
<b>Sub total - Equity</b>	<b>1,341.79</b>	<b>1,258.45</b>
<b>2. Liabilities</b>		
<b>a. Non-Current Liabilities</b>		
<b>Financials Liabilities</b>		
Borrowings	337.95	410.49
Other financial liabilities		-
Provisions	44.32	42.92
Deferred tax liabilities (Net)	89.77	87.54
<b>Sub total - Non-Current Liabilities</b>	<b>472.04</b>	<b>540.95</b>
<b>b. Current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	1,138.48	636.22
Trade Payables		
(i) Total outstanding dues of Micro & Small Enterprises	-	-
(ii) Total outstanding dues of other than Micro & Small Enterprises	1,028.39	943.00
Other financial liabilities		
Other Current Liabilities	1,756.28	1,461.85
Provisions	88.44	61.98
<b>Sub total - Current Liabilities</b>	<b>4,011.59</b>	<b>3,103.05</b>
<b>Total Equity &amp; Liabilities</b>	<b>5,825.42</b>	<b>4,902.45</b>



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## Cashflow statement for the Half Year Ended 30th September, 2022

S. No	Particulars	Rs. In Lacs		
		Half Year ended 30th September, 2022	Half Year ended 30th September, 2021	Year ended 31st March, 2022
<b>A.</b>	<b><u>Cashflows from Operating activity:</u></b>			
	Net profit before Tax	113.67	48.99	136.03
	<b><u>Adjustments for :</u></b>			
	Depreciation and Amortization Expense	42.92	45.67	92.59
	Other Comprehensive Income	0.15	1.81	0.49
	Interest Received and other Income	(4.20)	(115.04)	(451.90)
	Interest Paid	93.15	58.22	126.03
	<b>Operating profit before working vaptal changes</b>	<b>245.69</b>	<b>39.65</b>	<b>(96.76)</b>
	<b><u>Adjustments for</u></b>			
	<b><u>Current Assets</u></b>			
	Inventories	(46.39)	247.39	411.58
	Trade Recievables and Other Assets	(846.63)	(530.46)	(587.92)
	<b><u>Current Liabilities</u></b>			
	Shortterm Borrowings	502.26	175.29	172.93
	Tradepayables and Other Liabilities	406.28	222.04	369.14
	Changes in Working Capital	15.52	114.26	365.73
	Direct taxes paid	30.48	6.64	34.52
	<b>Net Cashflow from operating Activities (A)</b>	<b>230.73</b>	<b>147.27</b>	<b>234.45</b>
<b>B.</b>	<b><u>Cashflow from Investing Activities.</u></b>			
	Purchase of Fixed Assets	(72.62)	(18.44)	(84.26)
	Sale/(Purchase) of Investments	(0.15)	0.03	(0.14)
	Margin Money Deposited with Bank	(134.49)	(48.55)	(2.15)
	Interest Received and other Income	4.20	115.04	451.89
	<b>Net Cashflow from Investing Activities (B)</b>	<b>(203.06)</b>	<b>48.08</b>	<b>365.34</b>
<b>C.</b>	<b><u>Cashflow from financing Activity</u></b>			
	Proceeds from Borrowings	(72.55)	(133.97)	(372.42)
	Increase/(Decrease) in loans and advances	-	-	-
	Other longterm liabilities	3.62	(2.14)	(2.31)
	interest paid	(93.16)	(58.22)	(126.03)
	<b>Net Cashflow From Financing Activity (C)</b>	<b>(162.09)</b>	<b>(194.33)</b>	<b>(500.76)</b>
<b>D.</b>	<b><u>Net Increase/ Decrease in Cash and Cashequivalent</u></b>	<b>(134.42)</b>	<b>1.02</b>	<b>99.03</b>
	Add: Opening cash and cash equivalent	149.19	50.16	50.16
	<b>Closing Cash and cash equivalent</b>	<b>14.77</b>	<b>51.18</b>	<b>149.19</b>

**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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**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 Financial results for the Quarter and Six months ended 30<sup>th</sup> September 2022 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 Financial Results ('the statement') of M/s. **Roopa Industries Limited** ('the Company') for the Quarter and Six months ended 30<sup>th</sup> September 2022 ("the Statement"), 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<sup>th</sup> November 2022, 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). This standard requires that We plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on our review conducted as 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad

Date: 14<sup>th</sup> November 2022



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

*Sreenivasa Rao T. Mohite*  
SREENIVASA RAO T. MOHITE  
Partner (Membership No. 015635)

ICAI UDIN: 22015635BDBNAJ8773