General information about company	
Scrip code*	530991
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE443C01010
Name of company	ROOPA INDUSTRIES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Intermediaries and Bulk Drugs/ Chemicals
Start date and time of board meeting	14-11-2025 16:00
End date and time of board meeting	14-11-2025 17:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.investorsatril.com/policy- on-materiality/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	The company has not defaulted in repayment of loans. There are no debt securities issued by the Company

	Financial Res	sults - Ind-AS		
	Particulars	3 months/ 6 months ended (dd- mm-yyyy)	Year to date figures for current period ended (dd- mm-yyyy)	
	Date of start of reporting period	01-07-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Commonths / 6 months ended, in such case zero shall be in			es for 3
1	Income  Revenue from operations	2874.48	6381.75	
	Other income	0.44	2.29	
	Total income	2874.92	6384.04	
2	Expenses			
(a)	Cost of materials consumed	3001.62	6128.27	
(b)	Purchases of stock-in-trade  Changes in inventories of finished goods, work-in-	0	0	
(c)	progress and stock-in-trade	-438.02	-369.36	
(d)	Employee benefit expense	86.35	170.74	
(e)	Finance costs	83.35	169.41	
(f) (g)	Depreciation, depletion and amortisation expense  Other Expenses	18.88	38.84	
1	Other Expenses	61.19	148.06	
	Total other expenses	61.19	148.06	
	Total expenses	2813.37	6285.96	
3	Total profit before exceptional items and tax	61.55	98.08	
4	Exceptional items	0	0	
5	Total profit before tax	61.55	98.08	
7	Tax expense Current tax	16	25.5	
8	Deferred tax	-0.87	-2.18	
9	Total tax expenses	15.13	23.32	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax	0	0	
11	Net Profit Loss for the period from continuing operations	46.42	74.76	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	46.42	74.76	
17	Other comprehensive income net of taxes	-0.01	0.06	
18	Total Comprehensive Income for the period  Total profit or loss, attributable to	46.41	74.82	
13	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling			
20	interests			
20	Total Comprehensive income for the period attributal Comprehensive income for the period attributable to	bie to		
	owners of parent  Total comprehensive income for the period attributable			
	to owners of parent non-controlling interests			
21	Details of equity share capital	=00.5	200	
	Paid-up equity share capital  Face value of equity share capital	786.55 10	786.55	
22	Reserves excluding revaluation reserve	10	10	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.59	0.95	
	Diluted earnings (loss) per share from continuing operations	0.59	0.95	
ii	Earnings per equity share for discontinued operation	s		
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discon	tinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.59	0.95	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.59	0.95	
24	Debt equity ratio	0	0	Textual Informatio 1)
25	Debt service coverage ratio	0	0	Textual Informatio 2)
	the state of the s			

			3)
27	Disclosure of notes on financial results	Textual Information(4)	

	Statement of Asset and Liabilities	
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025 30-09-2025
	Date of end of reporting period  Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	Standarone
1	Non-current assets	
_	Property, plant and equipment	844.34
	Capital work-in-progress	011.51
	Investment property	
	Goodwill	(
	Other intangible assets	(
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	1.71
	Trade receivables, non-current	
	Loans, non-current	(
	Other non-current financial assets	35.08
	Total non-current financial assets	36.79
	Deferred tax assets (net)	
	Other non-current assets	
	Total non-current assets	881.13
2	Current assets	
	Inventories	3503.38
	Current financial asset	
	Current investments	(
	Trade receivables, current	1637.53
	Cash and cash equivalents	45.65
	Bank balance other than cash and cash equivalents	124
	Loans, current	(
	Other current financial assets	2469.95
	Total current financial assets	4277.13
	Current tax assets (net)	
	Other current assets	
	Total current assets	7780.51
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8661.64
	Total current assets	7780.51
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	8661.64
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	786.55
	Other equity	1037.7
	Total equity attributable to owners of parent	1824.25
	Non controlling interest	
	Total equity	1824.25
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	455.74
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	455.74
_	Provisions, non-current	56.47
	Deferred tax liabilities (net)	77.96
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	590.17
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	3152.83
	Trade Payables, current	
ĺ	(A) Total outstanding dues of micro enterprises and small enterprises	(
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1881.26
ĺ	Total Trade payable	1881.26
_	Other current financial liabilities	

Total current financial liabilities	5034.09
Other current liabilities	
Provisions, current	211.44
Current tax liabilities (Net)	1001.69
Deferred government grants, Current	
Total current liabilities	6247.22
Liabilities directly associated with assets in disposal group classified as held for sale	
Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	6837.39
Total equity and liabilities	8661.64
Disclosure of notes on assets and liabilities	Textual Information(1)
	Provisions, current  Current tax liabilities (Net)  Deferred government grants, Current  Total current liabilities  Liabilities directly associated with assets in disposal group classified as held for sale  Regulatory deferral account credit balances and related deferred tax liability  Total liabilities  Total equity and liabilities

	Other Comprehensive Income							
	Date of start of reporting period 01-07-2025 01-04-2025							
	Date of end of reporting period	30-09-2025	30-09-2025					
	Whether results are audited or unaudited	Unaudited	Unaudited					
	Nature of report standalone or consolidated	Standalone	Standalone					
	Other comprehensive income [Abstract]							
1	Amount of items that will not be reclassified to profit and loss							
1	items that will not be classified to Profit and Loss	-0.02	0.08					
	Total Amount of items that will not be reclassified to profit and loss	-0.02	0.08					
2	Income tax relating to items that will not be reclassified to profit or loss	-0.02	0.08					
3	Amount of items that will be reclassified to profit and loss							
	Total Amount of items that will be reclassified to profit and loss							
4	Income tax relating to items that will be reclassified to profit or loss	0.01	-0.06					
5	Total Other comprehensive income	-0.01	0.06					

Part		Cash flow statement, indirect	
Date of datard of reporting period			Half Year ended (dd-mm-
Bales of each of resporting period.  Nature of report standalones or consolidation  Nature of report standalones or consolidation  Standalor  In the color marked fluids are non-mandatory.  Statement of cash flows  Cash flows from used in eportury activities  Portil before the color marked fluids are non-mandatory.  Adjustments for resoundle profit (loss)  Adjustments for decrease (increase) in twentories  Adjustments for decrease (increase) in other current assets  Adjustments for decrease (increase) in other current assets  Adjustments for decrease (increase) in other current assets  Adjustments for other fluids in other current assets  Adjustments for other fluids (increase) in twentories  Adjustments for other fluids (increase) in twentories  Adjustments for other fluids (increase) in twentories  Adjustments for increase (decrease) in other current indibities  Adjustments for increase indicates in other current indibities  Adjustments for other fluidacties in other current indibities  Adjustments for other fluidacties in other current indibities  A			уууу) 01-04-2025
Nature of report standalone or consolidated   Standalor		Date of end of reporting period	30-09-2025
Blue color mardod fields are ano mandatory.    1		Whether results are audited or unaudited	Unaudited
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Cash flows from used in operating activities   98.0		Blue color marked fields are non-mandatory.	
Profit before tax  Adjustments for reconcile profit (loss)  Adjustments for fereconcile profit (loss)  Adjustments for decrease (increase) in invotories  Adjustments for decrease (increase) in trade receivables, current  Adjustments for decrease (increase) in trade receivables, non-current  Adjustments for decrease (increase) in other current  Adjustments for decrease (increase) in other cons-current  Adjustments for decrease (increase) in other non-current  Adjustments for decrease (increase) in other current  Adjustments for other fibrancial assets, current  Adjustments for other fibrancial assets, current  Adjustments for increase (decrease) in trade payables, current  Adjustments for increase (decreases) in other current insbillities  Adjustments for increase (decreases) in other current  Adjustments for increases (decreases) in other current  Adjustments for increases (decreases) in other current  Adjustments for increases (decreases) in other non-current liabilities  Adjustments for increases (decreases) in other non-current  Adjustments for other fibrancial liabilities, current  Adjustments for other fibrancial liabilities, current  Adjustments for other fibrancial liabilities, current  Adjustments for increases (precisions, son-current  Adjustments for increases (precisions)  Adjustments for increases (precisions)  Adjustments for increase (precisions)  Adjustments for increases (preci	1	Statement of cash flows	
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Adjustments for increase (decrease) in other non-current liabilities  Adjustments for depreciation and amortisation expenses  Adjustments for provisions, current  Adjustments for provisions, current  Adjustments for provisions, current  Adjustments for provisions, non-current  Adjustments for other financial liabilities, current  Adjustments for other financial liabilities, current  Adjustments for other financial liabilities, non-current  Adjustments for unrealised foreign exchange losses gains  Adjustments for unrealised foreign exchange losses gains  Adjustments for financial liabilities, non-current  Adjustments for financial liabilities, non-current  Adjustments for funderstatic mome  Adjustments for for value losses (gains)  Adjustments for for value losses (gains)  Adjustments for for value losses (gains)  Adjustments for row mich cash effects are investing or financing cash flow  Other adjustments for on-stable losses (gains)  Adjustments for michership for more association of persons or limited liability partnerships  Total adjustments for ron-centile profit (loss)  Net cash flows from (used in) operations  Net cash flows from (used in) operating activities  Total adjustments for non-current limited liability partnerships  Net cash flows from (used in) operating activities  Cash flows from losing control of subsidiaries or other businesses  Cash flows from losing control of subsidiaries or other businesses  Cash flows from sales of interests in joint ventures  Other cash receipts from sales of equity or debt instruments of other entities  Other cash payments to acquire equity or debt instruments of other entities  Other cash payments to acquire interests in joint ventures  Other cash payments to acquire interests in joint ventures  Other cash payments to acquire interests in joint ventures  Other cash payments for sole of interests in joint ventures  Other cash payments for misses of interests in joint ventures  Other cash payments to acquire interests in joint ventures  Other cash payments to acquire			(
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Cash flows from used in investing activities Cash flows from losing control of subsidiaries or other businesses Cash flows used in obtaining control of subsidiaries or other businesses Other cash receipts from sales of equity or debt instruments of other entities Other cash payments to acquire equity or debt instruments of other entities Other cash receipts from sales of interests in joint ventures Other cash payments to acquire interests in joint ventures Other cash payments to acquire interests in joint ventures Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships Cash payment for investment in partnership firm or association of persons or limited liability partnerships Proceeds from sales of property, plant and equipment Purchase of property, plant and equipment Purchase of investment property Purchase of investment property Proceeds from sales of intangible assets Proceeds from sales of intangible assets Proceeds from sales of intangible assets under development Purchase of intangible assets under development Proceeds from sales of goodwill Proceeds from biological assets other than bearer plants Proceeds from government grants Proceeds from sales of other long-term assets		Other inflows (outflows) of cash	(
Cash flows from losing control of subsidiaries or other businesses  Cash flows used in obtaining control of subsidiaries or other businesses  Other cash receipts from sales of equity or debt instruments of other entities  Other cash payments to acquire equity or debt instruments of other entities  Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intengible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Proceeds from sales of of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Purchase of podological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			107.84
Cash flows used in obtaining control of subsidiaries or other businesses  Other cash receipts from sales of equity or debt instruments of other entities  Other cash payments to acquire equity or debt instruments of other entities  Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets	3		,
Other cash receipts from sales of equity or debt instruments of other entities  Other cash payments to acquire equity or debt instruments of other entities  Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			
Other cash payments to acquire equity or debt instruments of other entities  Other cash receipts from sales of interests in joint ventures  Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment 11.9  Purchase of property, plant and equipment 14.0  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets		-	
Other cash payments to acquire interests in joint ventures  Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Proceeds from sales of other long-term assets			(
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Proceeds from sales of other long-term assets		Other cash receipts from sales of interests in joint ventures	(
liability partnerships  Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment 11.9  Purchase of property, plant and equipment 14.0  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Proceeds from sales of other long-term assets			(
Cash payment for investment in partnership firm or association of persons or limited liability partnerships  Proceeds from sales of property, plant and equipment  Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			(
Proceeds from sales of property, plant and equipment 11.9  Purchase of property, plant and equipment 14.0  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets		Cash payment for investment in partnership firm or association of persons or limited liability	(
Purchase of property, plant and equipment  Proceeds from sales of investment property  Purchase of investment property  Proceeds from sales of intangible assets  Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			
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Purchase of investment property Proceeds from sales of intangible assets Purchase of intangible assets Proceeds from sales of intangible assets under development Purchase of intangible assets under development Proceeds from sales of goodwill Purchase of goodwill Proceeds from biological assets other than bearer plants Purchase of biological assets other than bearer plants Proceeds from government grants Proceeds from sales of other long-term assets Purchase of other long-term assets			14.02
Purchase of intangible assets  Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			(
Proceeds from sales of intangible assets under development  Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets		Proceeds from sales of intangible assets	(
Purchase of intangible assets under development  Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets		Purchase of intangible assets	(
Proceeds from sales of goodwill  Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			(
Purchase of goodwill  Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			(
Proceeds from biological assets other than bearer plants  Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets		*	
Purchase of biological assets other than bearer plants  Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			
Proceeds from government grants  Proceeds from sales of other long-term assets  Purchase of other long-term assets			(
Purchase of other long-term assets			
		Proceeds from government grants	(
Cash advances and loans made to other parties		<u> </u>	(
		Proceeds from sales of other long-term assets	

	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	2.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-0.08
	Net cash flows from (used in) investing activities	0.11
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-231.16
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	169.41
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0.07
	Net cash flows from (used in) financing activities	-400.5
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-292.55
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-292.55
	Cash and cash equivalents cash flow statement at beginning of period	338.2
	Cash and cash equivalents cash flow statement at end of period	45.65

	Format for Disclosure of Related Party Transactions (applicable only for half												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		(listed entity   Details of the counterparty						Value of	Date of Audit		In are pa	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	party transaction as approved by the audit committee	Remarks on approval by audit committee	the related party transaction ratified by the audit committee	Meeting where the ratification	Value of transaction during the reporting period	Op bal
1	Roopa Industries Limited	AAACR9573J	T G Raghavendra	ABAPT1573A	CHAIRMAN AND MANAGING DIRECTOR	Remuneration		60	0			30	12

Total value of transaction during the reporting period

30

	Details of Impact of Audit Qualification							
Wheth	Whether results are audited or unaudited Unaudited							
Declar	ation of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion						
Audito	r's opinion							
The co	ation pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: mpany declares that its Statutory Auditor/s have issued an Audit Report nmodified opinion for the period on Standalone results	Yes						
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto					
1	Yelamanchi and Associates	Yes	30-09- 2025					

