

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?	No	The company has not defaulted in repayment of loans. There are no debt securities issued by the Company

Financial Results - 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 Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
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	0	0	
(c)	Changes in inventories of finished goods, work-in-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)	Depreciation, depletion and amortisation expense	18.88	38.84	
(g)	Other Expenses			
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	
6	Tax expense			
7	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 movement	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	46.41	74.82	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	786.55	786.55	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
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 operations			
	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 discontinued 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 Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(

				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
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		844.34
Capital work-in-progress		
Investment property		
Goodwill		0
Other intangible assets		0
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		0
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		0
Trade receivables, current		1637.53
Cash and cash equivalents		45.65
Bank balance other than cash and cash equivalents		124
Loans, current		0
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		
(A) Total outstanding dues of micro enterprises and small enterprises		0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		1881.26
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
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	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)

Other Comprehensive Income		
Date of start of reporting period		01-07-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		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
	Total Amount of items that will not be reclassified to profit and loss	-0.02
2	Income tax relating to items that will not be reclassified to profit or loss	-0.02
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
5	Total Other comprehensive income	-0.01

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	98.08
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	111.34
	Adjustments for decrease (increase) in trade receivables, current	-1456.38
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	659.09
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	38.84
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	513.01
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.06
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-134.04
	Net cash flows from (used in) operations	-35.96
	Dividends received	0
	Interest paid	-169.41
	Interest received	-2.29
	Income taxes paid (refund)	23.32
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	107.84
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	11.92
	Purchase of property, plant and equipment	14.02
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0

	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	
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Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In arrears as on 31.03.2019
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
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			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified 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

