

ROOPA

INDUSTRIES LIMITED

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

Date: February 14, 2026

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results and intimation of Outcome of the Board Meeting held on February 14, 2026 – 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 hereby inform that the Standalone Unaudited Financial Results, of the Company which have been reviewed by the Audit Committee for the quarter and nine months ended December 31, 2025 have been inter-alia, considered and approved by the Board of Directors at their meeting held on February 14, 2026. We are enclosing herewith the following as “Annexure”:


1. Standalone Unaudited Financial Results, for the quarter and nine months ended December 31, 2025.
2. Limited Review Report on Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2025

Further, we are to inform that the meeting of the Board of Directors of the Company commenced at 4:00 p.m. and concluded at 5:30 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 91541 51038, Email : info@roopaindustries.com, www.roopaindustries.com.
Regd. Off: 17/745, Alur Road, Adoni - 518301, Kurnool Dist., A.P. INDIA.

Independent Auditor's Limited Review Report on Quarterly and Nine Months Ended Unaudited Standalone Financial results of M/s. Roopa Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
M/s. Roopa Industries Limited

We have reviewed the accompanying statement of Unaudited Standalone financial Results (the statement) of M/s. Roopa Industries Limited (the Company) Registered Office: Survey No. 17/745, Alur Road, Adoni, Kurnool District, Andhra Pradesh-518301, for the quarter and Nine Months Ended 31st December, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the Regulation) as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29th March, 2019 ('the Circular') and applicable amendments thereto

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) 'Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on 14.02.2026. Our responsibility is to express a conclusion on the statement based on our review

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). A review of interim financial Information limited to making inquiries, primarily of Company's personnel responsible for financial and accounting matters, and applying analytical procedures to financial data and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards on Auditing specified under Section 143 (10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion. However, we are to inform that there was a fire accident on November 3, 2025 at their Patancheru Plant. It is informed that there was loss of inventory, building and plant & machinery to the tune of Rs.409.15 lakhs. The management has filed claim papers with the insurance Company.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Yelamanchi & Associates
Chartered Accountants
(Firm's Registration No.0000415)


Y. Pulla Rao, FCA
Partner M.No.025266
UDIN : 26025266BIOHTU1161



Place : Hyderabad
Date : 14-02-2026

Statement of Standalone Unaudited Financial Results For the Quarter and Nine Months ended 31st December, 2025

Sl. No.	Particulars	Rs. in Lacs except EPS					
		Quarter ended			Nine Months ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
	Net sales / Income from operations	3,354.28	2,874.48	3,073.23	9,736.03	9,085.43	12,068.70
II	Other Income	0.14	0.44	91.55	2.43	115.53	229.65
III	Total income (I+II)	3,354.42	2,874.92	3,164.78	9,738.46	9,200.96	12,298.35
IV	Expenses						
	(a) Cost of materials consumed	3,023.28	3,001.62	3,440.04	9,151.55	8,540.42	11,441.62
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(54.04)	(438.02)	(634.70)	(423.40)	(360.36)	(497.73)
	(d) Employee benefits expense	85.05	86.35	86.04	255.79	265.58	355.31
	(e) Finance Costs	78.79	83.35	67.02	248.20	217.46	283.20
	(f) Depreciation and amortization expense	19.42	18.88	26.43	58.26	66.82	85.46
	(g) Other expenses	96.74	61.19	84.19	244.80	272.43	358.33
	Total expenses	3,249.24	2,813.37	3,069.02	9,535.20	9,002.35	12,026.19
V	Profit Before Tax (III - IV)	105.18	61.55	95.76	203.26	198.61	272.16
VI	Tax expense						
	a) Current tax	27.35	16.00	25.89	52.85	53.70	76.52
	b) Deferred tax	0.95	(0.87)	(6.18)	(1.23)	(16.78)	(7.85)
VII	Profit for the Period	76.88	46.42	76.05	151.64	161.69	203.49
VIII	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit and loss	(0.26)	(0.02)	(0.06)	(0.18)	0.18	(1.85)
	(ii) Deferred tax relating to above items	(0.07)	(0.01)	(0.01)	(0.05)	0.05	(0.46)
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	Total other comprehensive income	(0.19)	(0.01)	(0.05)	(0.13)	0.13	(1.39)
IX	Total Comprehensive income (VII+VIII)	76.69	46.40	76.00	151.51	161.82	202.10
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	-	-	-	-	-	982.89
XII	Earnings per equity share (face value Rs. 10/- each)						
	- Basic (Rs.)	0.98	0.59	0.97	1.93	2.06	2.57
	- Diluted (Rs.)	0.98	0.59	0.97	1.93	2.06	2.57



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Notes:

- 1 The above unaudited financial results for the Quarter and Nine Months ended 31st December, 2025 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 February, 2026. 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 On 21 November 2025, the Government of India notified provisions of the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020 and the Occupational Safety, Health and Working Conditions Code 2020, consolidating the existing 29 labour laws. The Ministry of Labor & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the financial impact of these changes and that there is no material increase in gratuity liability, as the Company's existing wage structure is already aligned with the definitions prescribed under the above Codes
- 4 The Company operates in single segment, hence segmentwise information not furnished.
- 5 The figures of the previous period were regrouped / rearranged where ever necessary.

Place : Hyderabad
Date : 14-02-2026



By Order of the Board of Directors
For ROOPA INDUSTRIES LIMITED


T.G.RAGHAVENDRA
CHAIRMAN & MANAGING DIRECTOR
DIN: 00186546

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