

# ROOPA

INDUSTRIES LIMITED

Date: 30-05-2026

To  
The Listing Department  
BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai - 400001.

Dear Sir/Madam,

Sub: Submission of Audited financial results and intimation of Outcome of the Board Meeting held on 30<sup>th</sup> May, 2026 - reg.,  
Ref: 1. M/s.**Roopa Industries Limited**; Scrip code - 530991.  
2. Regulation 30 and 33 of SEBI (LODR) Regulations, 2015

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With reference to the above stated subject, we bring to your kind notice that the Board of Directors of the Company at their meeting held on Saturday, 30<sup>th</sup> May, 2026, inter-alia, approved the following items which have been reviewed by the Audit Committee of the Company at their meeting held on 30<sup>th</sup> May, 2026:

- 1) **Audited Financial Results** of the Company for the quarter and financial year ended 31 March 2026  
**Annexure A**

In this regard, please find enclosed herewith the following documents prepared in compliance with Regulation 33

- a) Auditors' Report on the Annual Audited Financial Results for the quarter and financial year ended 31<sup>st</sup> March 2026
  - b) Annual Audited Financial Results together with Statement of Assets and Liabilities, Cash Flow Statement for the quarter and financial year ended 31<sup>st</sup> March 2026.
  - c) Unmodified opinion by Statutory Auditors in their Report on the Annual Audited Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2026.
- 2) Appointment of M/s M P R & Associates, Cost Accountants as Cost Auditor of the Company for FY 2026-27.

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, as amended from time to time are given as **Annexure - B**

The Audited Financial Results have been uploaded on the Stock Exchange website at [www.bseindia.com](http://www.bseindia.com) and are also being simultaneously posted on the website of the Company.

The meeting of the Board of Directors of the Company commenced at 4:00 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**

  
**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](mailto:info@roopaindustries.com), [www.roopaindustries.com](http://www.roopaindustries.com).

Regd. Off : 17/745, Alur Road, Adoni - 518301, Kurnool Dist., A.P. INDIA.

Independent Auditor's Report on Quarterly and Year to Date Audited 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 of  
Roopa Industries Limited

### Report on the audit of the Standalone Annual Financial Results

#### Opinion

We have audited the accompanying "Statement of Audited standalone financial results for the quarter and year ended 31 March 2026" of Roopa Industries Limited (the company) 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 and other comprehensive income and other financial information for the quarter and year ended March 31,2026,

#### 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 there under, 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.

#### Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual 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 and other comprehensive income and other financial information in accordance with the applicable accounting Standard prescribed under Section 133 of the Act read with relevant rules issued there under 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

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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 scepticism 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 the mail relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The Statement includes the results for the quarter ended 31 March 2026, being the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For Yelamanchi & Associates

Chartered Accountants

(Firm's Registration No.000041S)



Y.Pulla Rao, (FCA)

Partner

(M.No. 025266)

UDIN: 26025266XUFPXM3135



Place: Hyderabad

Date: 30.05.2026

# ROOPA

INDUSTRIES LIMITED

## Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March 2026

Rs. in Lacs except EPS

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Revenue from operations</b>					
	Net sales / income from operations	3,014.43	3,354.28	2,983.27	12,750.46	12,068.70
<b>2</b>	Other Income	10.71	0.14	114.12	13.14	229.65
<b>3</b>	<b>Total income (1+2)</b>	<b>3,025.14</b>	<b>3,354.42</b>	<b>3,097.39</b>	<b>12,763.60</b>	<b>12,298.35</b>
<b>4</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	1,874.75	3,023.28	2,901.20	11,026.30	11,441.62
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	434.34	(54.04)	(137.37)	10.94	(497.73)
	(d) Employee benefits expense	109.45	85.05	89.73	365.24	355.31
	(e) Finance Costs	74.01	78.79	65.74	322.21	283.20
	(f) Depreciation and amortization expense	21.31	19.42	18.64	79.57	85.46
	(g) Other expenses	288.47	96.74	85.90	533.27	358.33
	<b>Total expenses</b>	<b>2,802.33</b>	<b>3,249.24</b>	<b>3,023.84</b>	<b>12,337.53</b>	<b>12,026.19</b>
	Profit Before exceptional and extraordinary items and tax	<b>222.81</b>	<b>105.18</b>	<b>73.55</b>	<b>426.07</b>	<b>272.16</b>
	Exceptional Items	-	-	-	-	-
	Profit before extraordinary items and tax (V - VI)	<b>222.81</b>	<b>105.18</b>	<b>73.55</b>	<b>426.07</b>	<b>272.16</b>
	Extraordinary Items (Loss due to fire accident)	409.15	-	-	<b>409.15</b>	-
<b>5</b>	<b>Profit before Tax ( 3 - 4 )</b>	<b>(186.34)</b>	<b>105.18</b>	<b>73.55</b>	<b>16.92</b>	<b>272.16</b>
<b>6</b>	<b>Tax expense</b>					
	a) Current tax	(42.32)	27.35	22.82	10.53	76.52
	b) Deferred tax	(0.69)	0.95	8.93	(1.92)	(7.85)
<b>6</b>	<b>Profit for the period</b>	<b>(143.33)</b>	<b>76.88</b>	<b>41.80</b>	<b>8.31</b>	<b>203.49</b>
<b>7</b>	<b>Other comprehensive income</b>					
	a) (i) Items that will not be reclassified to profit and loss	2.68	(0.26)	(2.03)	2.50	(1.85)
	(ii) Income tax relating to above items	0.77	(0.07)	(0.51)	0.72	(0.46)
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating to above items	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>1.91</b>	<b>(0.19)</b>	<b>(1.52)</b>	<b>1.78</b>	<b>(1.39)</b>
<b>8</b>	<b>Total Comprehensive income ( 6 + 7 )</b>	<b>(141.42)</b>	<b>76.69</b>	<b>40.28</b>	<b>10.09</b>	<b>202.10</b>
<b>9</b>	Paid-up equity share capital (face value Rs. 10/- each)	786.55	786.55	786.55	786.55	786.55
<b>10</b>	Other Equity	-	-	-	972.97	962.89
<b>11</b>	<b>Earnings per equity share (face value Rs. 10/- each)</b>					
	<b>(not annualised) except for year end figures</b>					
	- Basic	(1.80)	0.98	0.51	0.13	2.57
	- Diluted	(1.80)	0.98	0.51	0.13	2.57

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# ROOPA

INDUSTRIES LIMITED

**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 May 2026 and Statutory auditors of the Company have provided unmodified report thereon.
- 2 Figures for the quarter ended March 31, 2026 and March 31, 2025 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, 2025 and December 31, 2024 respectively.
- 3 There was a fire accident occurred in the storage shed located at Patancheru, Telangana on 02nd November, 2025. The fire caused damages to our Property, Plant & Equipment and inventories. The losses arising on account of the fire accident towards loss of Property, Plant & Equipment, and inventories have been accounted under extraordinary item. The company has submitted the initial insurance claims and pending submission of the final insurance claims, no income from insurance claims has been accounted for in these financial results.
- 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 : 30.05.2026



By Order of the Board of Directors  
For ROOPA INDUSTRIES LIMITED

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

## ROOPA INDUSTRIES LIMITED

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# ROOPA

INDUSTRIES LIMITED

## Standalone Statement of Assets and Liabilities as at 31st March, 2026

Rs. in Lacs

Particulars		As at 31st March, 2026	As at 31st March, 2025
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	841.08	792.83
	Capital work-in-progress	-	88.25
	Other intangible assets	-	-
	<b>Financial assets</b>		
	Investments	1.36	1.63
	Loans	-	-
	Other financial assets	-	-
	Other non-current assets	34.92	35.00
	<b>Sub-total - Non-Current Assets</b>	<b>877.36</b>	<b>917.71</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	3,083.91	3,614.72
	Financial assets		
	Investments	-	-
	Trade receivables	2,191.91	1,299.56
	Cash and cash equivalents	6.77	338.20
	Other Balances with Bank	147.19	123.99
	Loans	-	-
	Other financial assets	-	-
	Other current assets	888.87	1,351.64
	<b>Sub-total - Current Assets</b>	<b>6,318.64</b>	<b>6,728.11</b>
	<b>TOTAL - ASSETS</b>	<b>7,196.00</b>	<b>7,645.82</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	786.55	786.55
	Other equity	972.97	962.89
	<b>Sub-total - Equity</b>	<b>1,759.52</b>	<b>1,749.44</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	Financial liabilities		
	Borrowings	247.26	686.90
	Other financial liabilities	-	-
	Provisions	67.58	54.24
	Deferred Tax Liabilities (Net)	78.92	80.12
	<b>Sub-total - Non-current liabilities</b>	<b>393.77</b>	<b>821.26</b>
<b>3</b>	<b>Current liabilities</b>		
	Financial liabilities		
	Borrowings	2,855.30	2,639.83
	Trade payables	1,253.76	1,684.86
	Other financial liabilities	-	-
	Other current liabilities	759.85	564.50
	Provisions	173.80	185.94
	Current tax liabilities (net)	-	-
	<b>Sub-total - Current liabilities</b>	<b>5,042.72</b>	<b>5,075.12</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7,196.00</b>	<b>7,645.82</b>

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## Cashflow statement for the Year Ended 31st March, 2026

Rs. In Lacs

S. No	Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
<b>A.</b>	<b><u>Cashflows from Operating activity:</u></b>		
	Net profit before Tax	16.92	272.17
	<b><u>Adjustments for :</u></b>		
	Depreciation and Amortization Expense	79.57	85.45
	Other Comprehensive Income	1.78	(1.39)
	Interest Received and other Income	(13.14)	(223.69)
	Profit/(Loss) on sale of property, plant and equipment	-	(5.97)
	Interest Paid	322.21	283.20
	<b>Operating profit before working capital changes</b>	407.34	409.77
	<b><u>Adjustments for Current Assets</u></b>		
	Inventories	530.81	(1,098.49)
	Trade Receivables and Other Assets	(429.51)	(721.08)
	<b><u>Current Liabilities</u></b>		
	Shortterm Borrowings	215.47	592.95
	Trade payables and Other Liabilities	(248.09)	226.16
	Changes in Working Capital	68.68	(1,000.46)
	Direct taxes paid	8.40	68.68
	<b>Net Cashflow from operating Activities (A)</b>	467.62	(659.36)
<b>B.</b>	<b>Cashflow from Investing Activities.</b>		
	Purchase of Property, Plant & equipment	(51.49)	(85.23)
	Proceeds from sale of Property, Plant & equipment	11.92	80.52
	Sale/(Purchase) of Investments	0.28	0.08
	Margin Money Deposited with Bank	(23.20)	(7.11)
	Interest Received and other Income	13.14	223.69
	Profit/(Loss) on sale of property, plant and equipment	-	5.97
	<b>Net Cashflow from Investing Activities (B)</b>	(49.35)	217.92
<b>C.</b>	<b>Cashflow from financing Activity</b>		
	Proceeds from Borrowings	(439.63)	158.99
	Increase/(Decrease) in loans and advances	-	608.38
	Other longterm liabilities	12.15	(2.29)
	interest paid	(322.21)	(283.20)
	<b>Net Cashflow From Financing Activity (C)</b>	(749.70)	481.88
<b>D.</b>	<b>Net Increase/ Decrease in Cash and Cashequivalent</b>	(331.43)	40.44
	Add: Opening cash and cash equivalent	338.20	297.76
	<b>Closing Cash and cash equivalent</b>	6.77	338.20

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

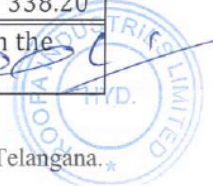
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# ROOPA

INDUSTRIES LIMITED

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

Date: 30-05-2026

Dear Sir/Madam,

Sub: Disclosure under Regulation 33(3)(d) of SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.,

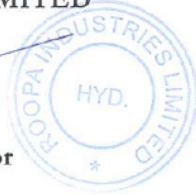
Pursuant to Regulation 33(3)(d) of SEBI ( Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm that M/s. Yelamanchi & Associates., Statutory Auditors of the Company, have provided unmodified audit opinion on the standalone financial results of the Company for the year ended 31st March, 2026.

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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**ANNEXURE B**

Details of events that need to be provided	Information of such event (s)
Name and address of the Cost Auditor	M/s M P R & Associates Address: 6-3-349/15/17, Flat no 301, Sai brundavan Apartments, Dwarakapuri Colony, Panjagutta, Hyderabad - 500082
Reason for change viz. appointment/reappointment, removal, death or otherwise resignation,	Appointment of M/s M P R & Associates as Cost Auditors of the Company for FY 2026-27
Date of reappointment	30/05/2026
Term of appointment	FY 2026-27
Brief profile (in case of appointment)	M/s. M P R & Associates, Cost Accountants (Firm Registration No.: 000413), is established in the year 2012, based at Hyderabad, provides Costing, accounting, taxation, and advisory services. They are dedicated professionals in the domains of Cost Audit, MIS (product costing, stock audit & valuation), cost of production certificates, cost system design and implementation, etc. They have served across various industries and diverse verticals.
Disclosure of relationships between directors (in case of appointment of a director).	Not related to any Director on Board of the Company


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