ROOPA
INDUSTRIES LIMITED

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

Date: 14-11-2026

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results and intimation of Outcome of the Board Meeting held on 14th November, 2026 – 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 30th September, 2026 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 14th November, 2026. We are enclosing herewith the following as "Annexure":

1. Standalone Unaudited Financial Results, Cash Flow Statement and Statement of Assets and Liabilities of the Company for the quarter and half year ended 30th September, 2026.
2. Limited Review Report on Unaudited Financial Results of the Company for the second quarter /Half year ended 30th September, 2026.

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 5:00 p.m.

You are requested to take the above information on records.

Thanking you.

Yours faithfully,
For Roopa Industries Limited

ROOPA INDUSTRIES LIMITED HYD.

T.G.Raghavendra
Chairman & Managing Director
DIN 00186546

Encl: as above

YELAMANCHI & ASSOCIATES
(Formerly T. ADINARAYANA & CO.,)
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Quarterly & Half year 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 half year ended **30th September,2026** 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 14.11.2026. 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.

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.000041S)

Y.Pulla Rao, (FCA)
Partner
(M.No. 025266)
UDIN: 26025266CXQCEX1245

Place : Hyderabad
Date : 14.11.2026

H.No. 8-3-229/W/34, Women's Co-op. Housing Society, Venkatagiri, Road No. 11, Jubileehills, Hyderabad - 500045.
Mobile: 97051 23616, 9533774206, Email: ypraofca@gmail.com, cajayanthsrinivas2019@gmail.com

ROOPA
INDUSTRIES LIMITED

Statement of Standalone Unaudited Financial Results For the Quarter and Half Year ended 30th September, 2026

Rs. in Lacs except EPS

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from operations**						
	Net sales / Income from operations	3,429.78	3,332.39	2,874.48	6,762.17	6,381.75	12,750.46
II	Other Income	0.42	2.37	0.44	2.79	2.29	13.14
III	**Total income (I+II)**	**3,430.20**	**3,334.76**	**2,874.92**	**6,764.96**	**6,384.04**	**12,763.60**
IV	**Expenses**						
	(a) Cost of materials consumed	2,738.88	3,163.35	3,001.62	5,902.23	6,128.27	11,026.30
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	336.43	(298.99)	(438.02)	37.44	(369.36)	10.94
	(d) Employee benefits expense	76.74	106.37	86.35	183.11	170.74	365.24
	(e) Finance Costs	101.55	92.71	83.35	194.26	169.41	322.21
	(f) Depreciation and amortization expense	19.26	18.81	18.88	38.07	38.84	79.57
	(g) Other expenses	110.99	209.01	61.19	320.00	148.06	533.27
	Total expenses	**3,383.84**	**3,291.27**	**2,813.37**	**6,675.10**	**6,285.96**	**12,337.53**
	Profit Before exceptional and extraordinary items and tax	**46.36**	**43.49**	**61.55**	**89.86**	**98.08**	**426.07**
	Exceptional Items	-	-	-	-	-	-
	Profit before extraordinary items and tax (V - VI)	**46.36**	**43.49**	**61.55**	**89.86**	**98.08**	**426.07**
	Extraordinary Items (Loss due to fire accident)	-	-	-	-	-	**409.15**
V	**Profit Before Tax (III - IV)**	**46.36**	**43.49**	**61.55**	**89.86**	**98.08**	**16.92**
VI	**Tax expense**						
	a) Current tax	12.05	11.31	16.00	23.36	25.50	10.53
	b) Deferred tax	(2.00)	(0.65)	(0.87)	(2.65)	(2.18)	(1.92)
VII	**Profit for the Period**	**36.31**	**32.84**	**46.42**	**69.14**	**74.76**	**8.31**
VIII	**Other comprehensive income**						
	a) (i) Items that will not be reclassified to profit and loss	0.64	0.98	(0.02)	1.62	0.08	2.50
	(ii) Deferred tax relating to above items	0.16	0.26	(0.01)	0.42	0.02	0.72
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	Total other comprehensive income	**0.47**	**0.73**	**(0.01)**	**1.20**	**0.06**	**1.78**
IX	**Total Comprehensive income (VII+VIII)**	**36.78**	**33.56**	**46.40**	**70.34**	**74.82**	**10.09**
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	-	-	-	-	-	972.97
XII	**Earnings per equity share (face value Rs. 10/- each)**						
	- Basic (Rs.)	0.47	0.43	0.59	0.89	0.95	0.13
	- Diluted (Rs.)	0.47	0.43	0.59	0.89	0.95	0.13

ROOPA INDUSTRIES LIMITED HYD.

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Notes:

1 The above unaudited financial results for the Quarter and Half Year ended 30th Sepember, 2026 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, 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 The Company operates in single segment, hence segmentwise information not furnished.

4 The figures of the previous period were regrouped / rearranged where ever necessary.

By Order of the Board of Directors
For ROOPA INDUSTRIES LIMITED

ROOPA INDUSTRIES LIMITED HYD.

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

Place : Hyderabad
Date : 14-11-2026

ROOPA
INDUSTRIES LIMITED

Standalone Statement of Assets and Liabilities

Rs. In Lacs

Particulars	As at September 30, 2026 (Unaudited)	As at March 31,2026 (Audited)
Assets:		
1. Non-Current Assets		
Property , Plant and Equipment	814.18	841.08
Capital Work In Progress	-	-
Investment Property		-
Intangible Asset		-
Financial Assets		
(i) Investments	1.58	1.36
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	34.92	34.92
Sub total - Non-Current Assets	**850.68**	**877.36**
2. Current Assets		
Inventories	2,956.63	3,083.91
Financial Assets		
(i) Trade Receivables	2,293.20	2,191.91
(ii) Cash and Cash Equivalents	19.03	6.77
(iii) Other Balances with Banks	147.19	147.19
(iv) Loans	-.00	-
(v) Other Financial Assets		-
Other Current Assets	991.41	888.87
Sub total - Current Assets	**6,407.46**	**6,318.64**
Total Assets	**7,258.14**	**7,196.00**
Equity & Liabilities:		
1. Equity		
Equity Share Capital	786.55	786.55
Other equity	1,043.31	972.97
Sub total - Equity	**1,829.86**	**1,759.52**
2. Liabiliies		
a. Non-Current Liabilities		
Financials Liabilities		
Borrowings	693.40	247.26
Other financial liabilities		-
Provisions	76.45	67.58
Deferred tax liabilities (Net)	76.33	78.92
Sub total - Non-Current Liabilities	**846.18**	**393.77**
b. Current liabilities		
Financial Liabilities		
Borrowings	2,934.93	2,855.30
Trade Payables		
(i) Total outstanding dues of Micro & Small Enterprises	-	-
(ii) Total outstanding dues of other than Micro & Small Enterprises	1,134.63	1,253.76
Other financial liabilities		
Other Current Liabilities	315.36	759.85
Provisions	197.16	173.80
Sub total - Current Liabilities	**4,582.09**	**5,042.72**
Total Equity & Liabilities	**7,258.14**	**7,196.00**

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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.

ROOPA
INDUSTRIES LIMITED

Cashflow statement for the Quarter Ended 30th September, 2026

Rs. In Lacs

S. No	Particulars	Half Year ended 30th September, 2026	Year ended 31st March, 2026
A.	**Cashflows from Operating activity:**		
	Net profit before Tax	89.86	16.92
	Adjustments for :		
	Depreciation and Amortization Expense	38.07	79.57
	Other Comprehensive Income	1.20	1.78
	Interest Received and other Income	(2.79)	(13.14)
	Profit/(Loss) on sale of property, plant and equipment	-	-
	Interest Paid	194.26	322.21
	Operating profit before working vapital changes	320.59	407.34
	Adjustments for		
	Current Assets		
	Inventories	127.27	530.81
	Trade Recievables and Other Assets	(203.81)	(429.51)
	Current Liabilities		
	Shortterm Borrowings	79.63	215.47
	Tradepayables and Other Liabilities	(540.25)	(248.09)
	Changes in Working Capital	(537.16)	68.68
	Direct taxes paid	20.71	8.40
	Net Cashflow from operating Activities (A)	(237.28)	467.62
B.	**Cashflow from Investing Activities.**		
	Purchase of Property, Plant & equipment	(11.18)	(51.49)
	Proceeds from sale of Property, Plant & equipment	-	11.92
	Sale/(Purchase) of Investments	(0.23)	0.28
	Margin Money Deposited with Bank	-	(23.20)
	Interest Received and other Income	2.79	13.14
	Profit/(Loss) on sale of property, plant and equipment	-	-
	Net Cashflow from Investing Activities (B)	(8.62)	(49.35)
C.	**Cashflow from financing Activity**		
	Proceeds from Borrowings	446.14	(439.63)
	Increase/(Decrease) in loans and advances	-	-
	Other longterm liabilities	6.28	12.15
	interest paid	(194.26)	(322.21)
	Net Cashflow From Financing Activity (C)	258.16	(749.70)
D.	**Net Increase/ Decrease in Cash and Cashequivalent**	12.26	(331.43)
	Add: Opening cash and cash equivalent	6.77	338.20
	Closing Cash and cash equivalent	19.03	6.77

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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