

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

Date: 13-11-2021

Dear Sir/Madam,

Sub: Submission of financial results and intimation of Outcome of the Board Meeting held on 13th November, 2021 – 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 and Cash Flow Statement of the Company which have been reviewed by the Audit Committee for the second quarter / Half year ended 30th September, 2021 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 13th November, 2021. We are enclosing herewith the following as “Annexure”:

1. Unaudited Financial Results of the Company for the quarter ended 30th September, 2021.
2. Limited Review Report on Unaudited Financial Results of the Company for the quarter ended 30th September, 2021.
3. Declaration regarding Limited Review Report with unmodified opinion.

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 6:00 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 8096330007, Fax : +91 40 2331 0379, Email : info@roopaindustries.com, www.roopaindustries.com.
Regd. Off : 17/745, Alur Road, Adoni - 518301, Kurnool Dist., A.P. INDIA.

ROOPA

INDUSTRIES LIMITED

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

Date: 13-11-2021

Dear Sir/Madam,

Sub: Unaudited Financial Results for the quarter ended 30th September, 2021 - Declaration – reg.,
Ref: 1. M/s. **Roopa Industries Limited**; Scrip code – **530991**.
2. Regulation 33 of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is hereby declares that the Statutory Auditors of the Company have issued their Limited Review Report on Unaudited Financial Results for the quarter/Half Year ended 30th September, 2021, with un modified opinion.

We request you to take the same on record.

Thanking You,

For M/s. Roopa Industries Limited



T.G.Raghavendra
Chairman & Managing Director
DIN 00186546

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ROOPA

Standalone Statement of Assets and Liabilities INDUSTRIES LIMITED

Rs. In Lacs

Particulars	As at	As at
	September 30, 2021 (Unaudited)	March 31, 2021 (Audited)
Assets:		
1. Non-Current Assets		
Property, Plant and Equipment	996.09	1,035.70
Capital Work In Progress	22.87	10.48
Investment Property	-	-
Intangible Asset	-	-
Financial Assets		
(i) Investments	1.24	1.27
(ii) Loans	34.06	34.06
(iii) Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non Current Assets	-	-
Sub total - Non-Current Assets	1,054.26	1,081.51
2. Current Assets		
Inventories	1,698.17	1,945.55
Financial Assets		
(i) Trade Receivables	1,417.21	1,149.69
(ii) Cash and Cash Equivalents	51.18	50.16
(iii) Other Balances with Banks	98.28	49.73
(iv) Loans	597.69	327.30
(v) Other Financial Assets	-	-
Other Current Assets	21.71	29.17
Sub total - Current Assets	3,884.24	3,551.60
Total Assets	4,938.50	4,633.11
Equity & Liabilities:		
1. Equity		
Equity Share Capital	786.55	786.55
Other equity	414.08	369.91
Sub total - Equity	1,200.63	1,156.46
2. Liabilities		
a. Non-Current Liabilities		
Financials Liabilities		
Borrowings	648.94	782.90
Other financial liabilities	-	-
Provisions	40.15	40.15
Deferred tax liabilities (Net)	90.48	92.62
Sub total - Non-Current Liabilities	779.57	915.67
b. Current liabilities		
Financial Liabilities		
Borrowings	638.57	463.28
Trade Payables	-	-
(i) Total outstanding dues of Micro & Small Enterprises	-	-
(ii) Total outstanding dues of other than Micro & Small Enterprises	1,216.72	1,328.74
Other financial liabilities	-	-
Other Current Liabilities	1,065.95	741.74
Provisions	37.06	27.24
Sub total - Current Liabilities	2,958.30	2,560.98
Total Equity & Liabilities	4,938.50	4,633.11

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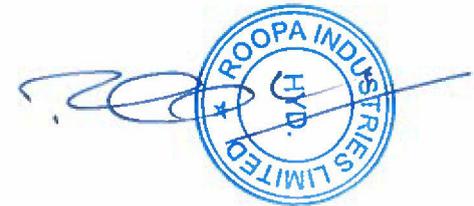


ROOPA

INDUSTRIES LIMITED

Statement of Standalone Unaudited Financial Results For the Quarter and Half Year ended 30th September, 2021

Sl. No.	Particulars	Rs. in Lacs except EPS					
		Quarter ended			Half Year ended		Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
I	Revenue from operations						
	Net sales / Income from operations	805.00	915.28	580.65	1,720.28	1,050.91	2,658.19
II	Other Income	114.55	0.49	55.08	115.04	58.74	210.75
III	Total income (I+II)	919.55	915.77	635.73	1,835.32	1,109.65	2,868.94
IV	Expenses						
	(a) Cost of materials consumed	220.57	592.59	442.55	813.16	586.98	2,223.17
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	433.71	121.13	(67.37)	554.84	(33.82)	(487.74)
	(d) Employee benefits expense	47.82	42.80	103.98	90.62	200.18	376.97
	(e) Finance Costs	30.88	27.33	20.90	58.21	47.99	105.11
	(f) Depreciation and amortization expense	22.83	22.84	19.55	45.67	39.10	81.03
	(g) Other expenses	138.50	85.33	110.89	223.83	247.26	477.15
	Total expenses	894.31	892.02	630.50	1,786.33	1,087.69	2,775.69
V	Profit Before Tax (III - IV)	25.24	23.75	5.23	48.99	21.96	93.25
VI	Tax expense						
	a) Current tax	3.26	6.17	1.13	9.43	4.22	21.68
	b) Deferred tax	(1.40)	(1.39)	1.37	(2.79)	2.74	(0.05)
VII	Profit for the Period	23.38	18.97	2.73	42.35	15.00	71.62
VIII	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit and loss	1.57	0.92	-	2.49	-	6.61
	(ii) Deferred tax relating to above items	(0.35)	0.32	-	(0.03)	-	0.24
	b) (i) Items that will be reclassified to profit and loss	0.66	(0.01)	-	0.65	0.05	1.72
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	Total other comprehensive income	2.58	0.59	-	1.81	0.05	5.13
IX	Total Comprehensive income (VII+VIII)	25.96	19.56	2.73	44.16	15.05	76.75
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	-	-	-	-	-	369.91
XII	Earnings per equity share (face value Rs. 10/- each)						
	- Basic (Rs.)	0.33	0.25	0.03	0.56	0.19	0.98
	- Diluted (Rs.)	0.33	0.25	0.03	0.56	0.19	0.98



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INDUSTRIES LIMITED

Notes:

- 1 The above unaudited financial results for the Quarter and Half Year ended 30th September, 2021 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on 13th November, 2021. 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.

Place : Hyderabad
Date : 13-11-2021

By Order of the Board of Directors
For ROOPA INDUSTRIES LIMITED

T.G. BAGHAVENDRA
Managing Director
DIN: 00186546

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Cashflow statement for the Half Year Ended 30th September, 2021

		Rs. In Lacs		
S. No	Particulars	Half Year ended 30th September, 2021	Half Year ended 30th September, 2020	Year ended 31st March, 2021
A.	Cashflows from Operating activity:			
	Net profit before Tax	48.99	21.96	93.25
	Adjustments for :			
	Depreciation and Amortization Expense	45.67	39.11	81.03
	Other Comprehensive Income	1.81	0.05	5.12
	Interest Received and other Income	(115.04)	(58.74)	(210.75)
	Interest Paid	58.22	47.98	105.12
	Operating profit before working capital changes	39.65	50.36	73.77
	Adjustments for			
	Current Assets			
	Inventories	247.39	(172.83)	(710.45)
	Trade Receivables and Other Assets	(530.46)	(57.70)	(82.91)
	Current Liabilities			
	Shortterm Borrowings	175.29	(11.54)	(25.20)
	Trade payables and Other Liabilities	222.04	63.39	714.90
	Changes in Working Capital	114.26	(178.68)	(103.66)
	Direct taxes paid	6.64	6.96	21.63
	Net Cashflow from operating Activities (A)	147.27	(135.28)	(51.52)
B.	Cashflow from Investing Activities.			
	Purchase of Fixed Assets	(18.44)	(44.07)	(74.21)
	Sale/(Purchase) of Investments	0.03	(0.05)	(0.24)
	Margin Money Deposited with Bank	(48.55)	(11.30)	(2.61)
	Interest Received and other Income	115.04	58.74	210.75
	Net Cashflow from Investing Activities (B)	48.08	3.32	133.69
C.	Cashflow from financing Activity			
	Proceeds from Borrowings	(133.97)	170.02	47.05
	Increase/(Decrease) in loans and advances	-	-	-
	Other longterm liabilities	(2.14)	3.23	0.53
	interest paid	(58.22)	(47.98)	(105.11)
	Net Cashflow From Financing Activity (C)	(194.33)	125.27	(57.53)
D.	Net Increase/ Decrease in Cash and Cashequivalent	1.02	(6.69)	24.64
	Add: Opening cash and cash equivalent	50.16	11.52	25.52
	Closing Cash and cash equivalent	51.18	4.83	50.16

Notes: 1. Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3- Cash Flow Statements.

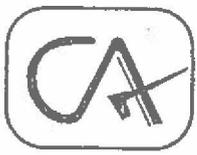


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S.T. Mohite & Co.,
Chartered Accountants

G5, B-Block, Paragon Venkatadri Apartments,
3-4-812, Street No. 1, Barkatpura,
Hyderabad - 500 027. T.S. INDIA.
Mob. : +91 9848994508, 9848359721
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Independent Auditor's Limited Review Report on Unaudited Quarterly Financial Results of Roopa Industries Limited pursuant to Regulation 33 of the SEBI(Listing Obligation and Disclosure Requirements) Regulations,2015, as amended.

To
The Board of Directors
Roopa Industries Limited

We have reviewed the accompanying statement of unaudited financial Results('the statement') of M/s. Roopa Industries Limited ('the Company') Registered Office: 17/745, Alur Road, Adoni – 518301 Kurnool District, A.P for the quarter ended 30thSeptember 2021 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 13th November 2021. 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 me to believe that the accompanying Statement, 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.

Place : Hyderabad
Date : 13th November 2021



For S.T. Mohite & Co.
Chartered Accountants (Regd. No. 011410S)


SREENIVASA RAO T. MOHITE
Partner (Membership No. 015635)

ICAI:UDIN: 21015635AAAAFR3082