



Date: 14<sup>th</sup> February, 2023

To  
The Department of Corporate Services  
BSE Limited  
P J Towers, Dalal Street  
Mumbai-400001

**BSE Scrip Code: 530991**

Dear Sir/Madam,

**Sub: Submission of financial results and intimation of Outcome of the Board Meeting held on 14<sup>th</sup> February, 2023 – reg.**

**Ref: 1. Notice of the Board meeting of the Company dated 6<sup>th</sup> February, 2023  
2. Regulation 33 of the SEBI (LODR) Regulations, 2015.**

This is with reference to the subject cited above, we hereby inform that the Board of Directors of the company at their meeting held on 14<sup>th</sup> February, 2023, inter-alia considered and approved the following and the same have been reviewed by the Audit Committee. We are submitting the following for your information and records:

1. Unaudited Financial Results of the Company for the Third Quarter/ Nine months ended 31<sup>st</sup> December, 2022.
2. Limited Review Report from the statutory auditor of the company on Unaudited Financial Results of the Company for the Third Quarter/ Nine months ended 31<sup>st</sup> December, 2022.

The Board Meeting commenced at 4:30 p.m. and concluded at 6:15 p.m.

We 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, 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

## Statement of Standalone Unaudited Financial Results For the Quarter and Nine Months ended 31st December, 2022

|         |   | Rs. in Lacs except EPS |                 |                 |                   |                 |                 |
|---------|---|------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| Sl. No. | Particulars   | Quarter ended          |                 |                 | Nine Months ended |                 | Year ended      |
|         |   | 31.12.2022             | 30.09.2022      | 31.12.2021      | 31.12.2022        | 31.12.2021      | 31.03.2022      |
|         |   | (Unaudited)            | (Unaudited)     | (Unaudited)     | (Unaudited)       | (Unaudited)     | (Audited)       |
| I       | <b>Revenue from operations</b>  |                        |                 |                 |                   |                 |                 |
|         | Net sales / Income from operations  | 1,531.91               | 1,985.50        | 1,319.76        | 5,829.77          | 3,040.04        | 4,674.25        |
| II      | Other Income  | -                      | 3.15            | 1.46            | 4.20              | 116.50          | 451.90          |
| III     | <b>Total income (I+II)</b>  | <b>1,531.91</b>        | <b>1,988.65</b> | <b>1,321.22</b> | <b>5,833.97</b>   | <b>3,156.54</b> | <b>5,126.15</b> |
| IV      | <b>Expenses</b>   |                        |                 |                 |                   |                 |                 |
|         | (a) Cost of materials consumed  | 1,501.69               | 1,770.05        | 699.48          | 5,533.83          | 1,512.64        | 3,092.40        |
|         | (b) Purchases of Stock-in-Trade   | -                      | -               | 225.00          | -                 | 225.00          | 225.00          |
|         | (c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (346.59)               | (248.67)        | 98.69           | (845.11)          | 653.53          | 668.12          |
|         | (d) Employee benefits expense   | 86.86                  | 82.93           | 59.80           | 240.69            | 150.42          | 262.51          |
|         | (e) Finance Costs   | 65.45                  | 54.03           | 33.07           | 158.60            | 91.28           | 126.03          |
|         | (f) Depreciation and amortization expense   | 21.86                  | 21.46           | 22.83           | 64.78             | 68.50           | 92.59           |
|         | (g) Other expenses  | 159.75                 | 226.84          | 153.32          | 524.62            | 377.15          | 523.48          |
|         | Total expenses  | <b>1,489.02</b>        | <b>1,906.64</b> | <b>1,292.19</b> | <b>5,677.41</b>   | <b>3,078.52</b> | <b>4,990.13</b> |
| V       | <b>Profit Before Tax (III - IV)</b>   | <b>42.89</b>           | <b>82.01</b>    | <b>29.03</b>    | <b>156.56</b>     | <b>78.02</b>    | <b>136.02</b>   |
| VI      | <b>Tax expense</b>  |                        |                 |                 |                   |                 |                 |
|         | a) Current tax  | 12.45                  | 20.03           | 4.38            | 40.71             | 13.81           | 39.72           |
|         | b) Deferred tax   | 1.74                   | 1.11            | (1.39)          | 3.96              | (4.18)          | (5.20)          |
| VII     | <b>Profit for the Period</b>  | <b>28.70</b>           | <b>60.87</b>    | <b>26.04</b>    | <b>111.89</b>     | <b>68.39</b>    | <b>101.50</b>   |
| VIII    | <b>Other comprehensive income</b>   |                        |                 |                 |                   |                 |                 |
|         | a) (i) Items that will not be reclassified to profit and loss                     | 0.06                   | 0.24            | 0.27            | 0.21              | 2.76            | 0.46            |
|         | (ii) Deferred tax relating to above items   | -                      | -               | 0.07            | -                 | 0.72            | 0.12            |
|         | b) (i) Items that will be reclassified to profit and loss                         | -                      | -               | 0.13            | -                 | 0.10            | 0.14            |
|         | (ii) Deferred tax relating to above items   | -                      | -               | -               | -                 | -               | -               |
|         | <b>Total other comprehensive income</b>   | <b>0.06</b>            | <b>0.24</b>     | <b>0.33</b>     | <b>0.21</b>       | <b>2.14</b>     | <b>0.48</b>     |
| IX      | <b>Total Comprehensive income (VII+VIII)</b>                                      | <b>28.76</b>           | <b>61.11</b>    | <b>26.37</b>    | <b>112.10</b>     | <b>70.53</b>    | <b>101.98</b>   |
| 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  | -                      | -               | -               | -                 | -               | 471.90          |
| XII     | <b>Earnings per equity share (face value Rs. 10/- each)</b>                       |                        |                 |                 |                   |                 |                 |
|         | - Basic (Rs.)   | 0.37                   | 0.78            | 0.34            | 1.43              | 0.90            | 1.30            |
|         | - Diluted (Rs.)   | 0.37                   | 0.78            | 0.34            | 1.43              | 0.90            | 1.30            |



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# ROOPA

INDUSTRIES LIMITED

**Notes:**

- 1 The above unaudited financial results for the Quarter and Nine Months ended 31st December, 2022 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, 2023. 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 : 14-02-2023



By Order of the Board of Directors  
For **ROOPA INDUSTRIES LIMITED**

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

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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  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter and Nine Months ended 31 December 2022 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**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of M/s. Roopa Industries Limited ('the Company') for the Quarter and Nine Months ended 31<sup>st</sup> December 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 14<sup>th</sup> February, 2023 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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). This standard requires that We plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad  
Date: 14<sup>th</sup> February, 2023



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

*Sreenivas Rao T. Mohite*  
SREENIVASA RAO T. MOHITE  
Partner (Membership No. 015635)

ICAI UDIN: 23015635BGYJKA7514