

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

Date: 30-05-2018

Dear Sir/Madam,

Sub: Submission of financial results and intimation of Outcome of the Board Meeting held on 30th may, 2018 – reg.,

**Ref: 1. M/s. Roopa Industries Limited; Scrip code – 530991.
2. Regulation 33 of SEBI (LODR) Regulations, 2015**

In compliance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the audited Financial Results of the Company which have been reviewed by the Audit Committee for the quarter and year ended 31st March, 2018 have been inter-alia, considered and approved by the Board of Directors at their meeting held on 30th May, 2018. We are enclosing herewith a copy of the above mentioned financial results.

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 6:30 p.m.

You are requested to take the above information on records.

Thanking you,

Yours faithfully,

For Roopa Industries Limited

Hema
30/05/2018
Hema Tangirala
Company Secretary.

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.

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



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

**Auditor's Report On Quarterly Financial Results and Year to Date Results
of the Company Pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015**

To
Board of Directors of
Roopa Industries Limited

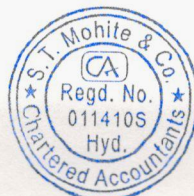
We have audited the quarterly financial results of Roopa Industries Limited for the quarter ended 31st March 2018, and the year to date results for the period 1st April 2017 to 31st March 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31st March 2018 as well as the year to date results for the period from 1st April 2017 to 31st March 2018.

Place of signature: Hyderabad
Date: 30th May 2018



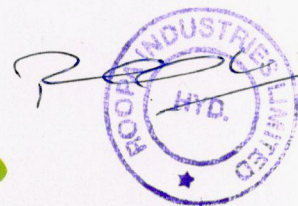
For S.T. Mohite & Co.
Chartered Accountants (Regd. No. 011410S)

Shilpa
M.T. SREENIVASA RAO
Partner (Membership No. 015635)

Statement of Standalone Audited Financial Results For the Quarter and Year Ended 31st March 2018

Rs. in Lacs except EPS

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations					
	Net sales / income from operations (Inclusive of Excise Duty)	601.35	358.42	843.85	1,953.99	3,281.84
2	Other Income	136.89	262.58	20.94	464.61	21.95
	Total income (1+2)	738.24	621.00	864.79	2,418.60	3,303.79
3	Expenses					
	(a) Cost of materials consumed	597.20	329.23	568.97	1,824.05	1,865.78
	(b) Purchases of Stock-in-Trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(79.44)	94.61	(39.92)	(269.09)	(0.93)
	(d) Excise Duty Expense	-	-	93.75	60.24	287.65
	(e) Employee benefits expense	35.50	65.59	71.95	214.20	229.27
	(f) Finance Costs	38.18	19.01	55.34	105.37	151.67
	(g) Depreciation and amortization expense	13.05	13.19	9.00	52.48	51.19
	(h) Other expenses	111.87	90.82	96.11	387.25	676.52
	Total expenses	716.36	612.45	855.20	2,374.50	3,261.15
4	Profit before Tax	21.88	8.55	9.59	44.10	42.64
5	Tax expense					
	a) Current tax	7.25	2.82	5.70	11.66	5.70
	b) Deferred tax	26.55	4.02	18.14	21.51	18.14
6	Net profit for the period from continuous operations	41.18	1.71	(14.25)	53.95	18.80
7	Profit from Discontinued operations	-	-	-	-	-
8	Tax expense on discontinued operations	-	-	-	-	-
9	Total Profit or loss for the period	41.18	1.71	(14.25)	53.95	18.80
10	Other comprehensive income					
	a) (i) Items that will not be reclassified to profit and loss	(7.11)	(0.28)	0.20	(7.45)	12.91
	(ii) Income tax relating to above items	(1.05)	(0.07)	(2.87)	(1.14)	1.06
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-
	(ii) Income tax relating to above items	-	-	-	-	-
	Total other comprehensive income	(8.16)	(0.21)	3.07	(8.59)	11.85
11	Total Comprehensive income	33.02	1.50	(11.18)	45.36	30.65
12	Paid-up equity share capital (face value Rs. 10/- each)	786.55	786.55	786.55	786.55	786.55
13	Other Equity	-	-	-	195.04	149.68
14	Earnings per equity share (face value Rs. 10/- each)					
	- Basic	0.42	0.02	(0.14)	0.58	0.39
	- Diluted	0.42	0.02	(0.14)	0.58	0.39



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ROOPA

INDUSTRIES LIMITED

Standalone Statement of Assets and Liabilities

Rs. in Lacs

Particulars		As at 31st	As at 31st
		March, 2018	March, 2017
		Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	629.45	676.16
	Capital work-in-progress	239.22	2.97
	Other intangible assets	-	-
	Financial assets		
	Investments	2.32	16.35
	Loans	-	-
	Other financial assets	26.68	26.68
	Other non-current assets	11.96	8.96
	Sub-total - Non-Current Assets	909.63	731.12
2	Current assets		
	Inventories	926.16	710.85
	Financial assets		
	Investments	-	-
	Trade receivables	1,224.19	1,202.18
	Cash and cash equivalents	5.84	3.97
	Bank balances other than Cash and Cash equivalents	53.91	66.94
	Loans	361.40	94.38
	Other financial assets	-	-
	Other current assets	67.86	70.89
	Sub-total - Current Assets	2,639.36	2,149.21
	TOTAL - ASSETS	3,548.99	2,880.33
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	786.55	786.55
	Other equity	195.04	149.68
	Sub-total - Equity	981.59	936.23
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	1,111.89	734.88
	Other financial liabilities	-	-
	Provisions	53.45	28.33
	Income tax liabilities (net)	-	-
	Deferred Tax Liabilities (Net)	56.22	76.59
	Sub-total - Non-current liabilities	1,221.56	839.80
3	Current liabilities		
	Financial liabilities		
	Borrowings	484.94	349.05
	Trade payables	752.28	621.08
	Other financial liabilities	-	-
	Other current liabilities	108.62	134.17
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	1,345.84	1,104.30
	TOTAL - EQUITY AND LIABILITIES	3,548.99	2,880.33

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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 2018 and Statutory auditors of the Company have provided unmodified report thereon.
- 2 The Company adopted Indian Accounting Standards ("Ind AS") from 1 April 2017 with date of transition April 01, 2016 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India.
- 3 Figures for the quarter ended March 31, 2018 and March 31, 2017 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2017 and December 31, 2016 respectively.
- 4 **Reconciliation of net profit after tax as reported under previous Indian GAAP and Ind AS for the quarter and year ended 31 March 2017:**

Particulars	Quarter ended 31 March 2017	Year ended 31 March 2017
Net profit for the period under previous Indian GAAP	3.62	36.67
Ind AS adjustments:		
Measurement of financial assets at amortized cost	(2.02)	1.39
Fair Value of Investments (net of Deferred tax)	3.07	9.49
Deferred Tax impact	(15.85)	(16.90)
Net profit under Ind AS	(11.18)	30.65

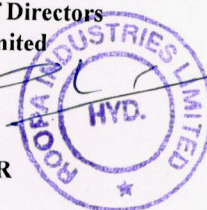
- 5 **The reconciliation of Equity under previous GAAP and Ind AS is as under:**

Particulars	Year ended 31 March 2017
Equity reported under previous GAAP	132.42
Adjustments:	
Other Comprehensive income (net)	11.85
Provision for Credit Loss - Debtors	2.45
Others	2.96
Equity reported Ind AS	149.68

- 6 The Company operates in only one segment, hence segment information not furnished.
- 7 Consequent to the introduction of Goods and Service Tax (GST) with effect from July 1, 2017, Central Excise, Value Added Tax (VAT) etc. have been replaced by GST. In accordance with 'Ind AS 18: Revenue' and Schedule III of the Companies Act, 2013, GST is not included in revenue from operations for applicable periods. In view of the aforesaid restructuring of indirect taxes, revenue from operations for period ended March 31, 2018 and March 31, 2017 are not comparable.

By Order of the Board of Directors
For Roopa Industries Limited

(T.G. RAGHAVENDRA)
MANAGING DIRECTOR



Place : HYDERABAD
Date : 30.05.2018

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