

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

Date: 12-02-2024

BSE Scrip Code: 530991

Dear Sir/Madam,

Sub: Submission of unaudited financial results and intimation of Outcome of the Board Meeting held on 12th February, 2024 – reg.

**Ref: 1. Notice of the Board meeting of the Company dated 02nd February, 2024
2. Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015.**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that, the Board of Directors of the Company, in their meeting held on Monday, 12th February, 2024, inter-alia discussed and approved the following:

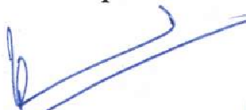
1. Unaudited Financial Results of the Company for the Third Quarter/ Nine months ended 31st December, 2023.
2. Limited Review Report from the statutory auditor of the company on Unaudited Financial Results of the Company for the Third Quarter/ Nine months ended 31st December, 2023.

The Board Meeting commenced at 4:00 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


V.J. SARMA
Executive Director
DIN: 00165204



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, www.roopaindustries.com.

Regd. 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
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Independent Auditor's Limited Review Report on Unaudited Financial Results for the Quarter and Period ended 31 December 2023 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 Financial Results ('the statement') of M/s. Roopa Industries Limited ('the Company') for the Quarter and period ended 31st December 2023, 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 12th February 2024 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: 12th February 2024



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


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

ICAI UDIN:24015635BKFPNP3991

ROOPA

INDUSTRIES LIMITED

Statement of Standalone Unaudited Financial Results For the Quarter and Nine Months ended 31st December, 2023

		Rs. in Lacs except EPS					
Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
	Net sales / Income from operations	1,924.25	1,414.95	1,531.91	4,834.48	5,829.77	7,617.17
II	Other Income	39.56	2.35	-	42.21	4.20	64.50
III	Total income (I+II)	1,963.81	1,417.30	1,531.91	4,876.69	5,833.97	7,681.67
IV	Expenses						
	(a) Cost of materials consumed	1,516.26	1,041.84	1,501.69	4,067.66	5,533.83	6,511.91
	(b) Purchases of Stock-in-Trade	357.60	-	-	357.60	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(333.11)	(75.39)	(346.59)	(817.34)	(845.11)	(363.75)
	(d) Employee benefits expense	108.67	111.54	86.86	324.98	240.69	395.76
	(e) Finance Costs	70.17	68.88	65.45	195.50	158.60	218.94
	(f) Depreciation and amortization expense	22.66	22.51	21.86	67.70	64.78	89.08
	(g) Other expenses	185.73	167.44	159.75	539.40	524.62	649.06
	Total expenses	1,927.98	1,336.82	1,489.02	4,735.50	5,677.41	7,501.00
V	Profit Before Tax (III - IV)	35.83	80.48	42.89	141.19	156.56	180.67
VI	Tax expense						
	a) Current tax	9.69	22.02	12.45	38.18	40.71	44.49
	b) Deferred tax	(0.50)	(2.00)	1.74	(3.38)	3.96	1.24
VII	Profit for the Period	26.64	60.46	28.70	106.39	111.89	134.94
VIII	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit and loss	-	0.19	0.06	0.32	0.21	1.24
	(ii) Deferred tax relating to above items	-	-	-	-	-	0.32
	b) (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Deferred tax relating to above items	-	-	-	-	-	-
	Total other comprehensive income	-	0.19	0.06	0.32	0.21	0.92
IX	Total Comprehensive income (VII+VIII)	26.64	60.65	28.76	106.71	112.10	135.86
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	-	-	-	-	-	607.76
XII	Earnings per equity share (face value Rs. 10/- each)						
	- Basic (Rs.)	0.34	0.77	0.37	1.36	1.43	1.73
	- Diluted (Rs.)	0.34	0.77	0.37	1.36	1.43	1.73



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

Notes:

- 1 The above unaudited financial results for the Quarter and Nine Months ended 31st December, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on 12th February, 2024. 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 : 12-02-2024

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




V.J.SARMA
EXECUTIVE DIRECTOR
DIN: 00165204

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