ROOPA SCREEN LIMITED

(Formerly Known as Roopa Screen Private Limited)
Registered Office: 6, Sudama Estate, B/H, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405
CIN: U28112GJ2013PLC074471
Email Id: accounts@roopaindia.in

NOTICE

NOTICE is hereby given that the **12th Annual General Meeting** of the Members of the **ROOPA SCREEN LIMITED (FORMERLY KNOWN AS ROOPA SCREEN PRIVATE LIMITED)** ("the Company") will be held on Saturday, September 20, 2025 at 11:00 A.M. at the Registered Office of the Company situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2025 comprising the Balance Sheet as at March 31, 2025, Statement of Profit & Loss Account and Cash Flow Statement as on that date and the Explanatory Notes annexed to, and forming part of, any of the above documents together with the Report of the Board of Directors and Auditors' thereon.

2. To appoint a director in place of Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Whole-time Director of the company who retires by rotation and being eligible, offers him-self for re- appointment.

   Therefore, members are requested to consider and if thought fit, to pass the following resolution as an ordinary resolution:

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Kunal Ghanshyambhai Thakker [DIN: 06495373], who retires by rotation, be and is hereby re-appointed as a director liable to retire by rotation".

SPECIAL BUSINESS:

3. To consider the appointment of the Statutory Auditors, M/s. G M C S & Co., Chartered Accountants (ICAI FRN: 141236W), Mumbai and to fix their remuneration.

   To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Section 139,142 and all other applicable provisions of the Companies Act, 2013 read with Rule 3(7) of the Companies (Audit and Auditors) Rules, 2014 (including any statutory modifications(s) or re-enactment thereof for the time being in force), the consent of the members of the Company be and are hereby accorded to appoint, M/s. G M C S & Co., Chartered Accountants (ICAI FRN: 141236W) as the Statutory Auditors of the Company for a term of 5 years from 01st April, 2025 to 31st March 2030 and to hold office until the conclusion of the Annual General Meeting to be held in the year 2030, on such remuneration plus tax, out-of-pocket expenses as may be mutually agreed between the Board of Directors of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all acts and take all such steps as maybe necessary, proper or expedient to give effect to this resolution."

4. To approve Related Party Transactions with M/s. Roopa Engineers for Sale of Products/Goods.

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 188(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any amendment, modification or re-enactment thereof, for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into contract(s) / arrangement(s) / transaction(s) for the sale of products/goods with M/s. Roopa Engineers, in which a Key Managerial Personnel is interested directly or through their relative, being a related party within the meaning of Section 2(76) of the Act, provided that such contract(s) / arrangement(s) / transaction(s) shall be entered into in the ordinary course of business and on an arm's length basis."

Sr. No.	Name of the Related Party with whom transaction is being undertaken and Nature of relationship	Nature of Transaction	Total amount of transaction proposed	Name of director or Key managerial personnel who is related
1.	M/s. Roopa Engineers Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence	Sale of product/goods	Not more than Rs. 25 Crore (Rupees Twenty Five Crore Only)	Mr. Ghanshyambhai Ranchhodbhai Thakkar and Mr. Kunal Ghanshyambhai Thakker

RESOLVED FURTHER THAT the total value of such contract(s) / arrangement(s) / transaction(s) with M/s. Roopa Engineers shall not exceed ₹25 crore (Rupees Twenty-Five Crore only) in any single financial year.

RESOLVED FURTHER THAT Mr. Ghanshyambhai Ranchhodbhai Thakkar (DIN: 06601057), Managing Director, Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Whole-time Director and Ms. Preksha Kunal Thakkar (DIN: 07131710), Director of the Company be and are hereby authorized singly or jointly to perform and execute all such acts, deeds, matters and things including delegate such authority, as may be deemed necessary, proper or expedient to give effect to this resolution and for the matters connected herewith or incidental hereto."

5. To approve Related Party Transactions with M/s. Roopa Engineers for Rent:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 188(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any amendment, modification or re-enactment thereof, for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into contract(s) / arrangement(s) / transaction(s) with M/s. Roopa Engineers, in which a Key Managerial Personnel are interested directly or through their relative, being a related party within the meaning of Section 2(76) of the Act, for leasing of property of any kind (including rent arrangements), on such terms and conditions as may be mutually agreed, provided that such transactions shall be at arm's length basis and in the ordinary course of business of the Company."

Sr. No.	Name of the Related Party with whom transaction is being undertaken and Nature of relationship	Nature of Transaction	Total amount of transaction proposed	Name of director or Key managerial personnel who is related
1.	M/s. Roopa Engineers Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence	Renting of Commercial vehicle	Not more than Rs. 12 Lakh (Rupees Twelve Lakh Only) per month	Mr. Ghanshyambhai Ranchhodbhai Thakkar and Mr. Kunal Ghanshyambhai Thakker

RESOLVED FURTHER THAT the total value of such contract(s) / arrangement(s) / transaction(s) with M/s. Roopa Engineers shall not exceed ₹12 Lakh (Rupees Twelve Lakh only) per month.

RESOLVED FURTHER THAT Mr. Ghanshyambhai Ranchhodbhai Thakkar (DIN: 06601057), Managing Director, Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Whole-time Director and Ms. Preksha Kunal Thakkar (DIN: 07131710), Director of the Company be and are hereby authorized singly or jointly to perform and execute all such acts, deeds, matters and things including delegate such authority, as may be deemed necessary, proper or expedient to give effect to this resolution and for the matters connected herewith or incidental hereto."

6. To approve Related Party Transactions with Mr. Ghanshyambhai Ranchhodbhai Thakkar for Rent.

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 188(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any amendment, modification or re-enactment thereof, for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into contract(s) / arrangement(s) / transaction(s) with Mr. Ghanshyambhai Ranchhodbhai Thakkar, Managing Director of the Company, being a related party within the meaning of Section 2(76) of the Act, for leasing of property of any kind (including rent arrangements), on such terms and conditions as may be mutually agreed, provided that such transactions shall be at arm's length basis and in the ordinary course of business of the Company."

Sr. No.	Name of the Related Party with whom transaction is being undertaken and Nature of relationship	Nature of Transaction	Total amount of transaction proposed	Name of director or Key managerial personnel who is related
1.	Mr. Ghanshyambhai Ranchhodbhai Thakkar Key Managerial Personnel	Rent	Not more than Rs. 12 Lakh (Rupees Twelve Lakh Only) per month	Mr. Ghanshyambhai Ranchhodbhai Thakkar

RESOLVED FURTHER THAT the total value of such contract(s) / arrangement(s) / transaction(s) with Mr. Ghanshyambhai Ranchhodbhai Thakkar shall not exceed ₹12 Lakh (Rupees Twelve Lakh only) per month.

RESOLVED FURTHER THAT Mr. Ghanshyambhai Ranchhodbhai Thakkar (DIN: 06601057), Managing Director, Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Whole-time Director and Ms. Preksha Kunal Thakkar (DIN: 07131710), Director of the Company be and are hereby authorized singly or jointly to perform and execute all such acts, deeds, matters and things including delegate such authority, as may be deemed necessary, proper or expedient to give effect to this resolution and for the matters connected herewith or incidental hereto."

7. To approve Related Party Transactions with Mr. Kunal Ghanshyambhai Thakker for Rent.

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 188(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any amendment, modification or re-enactment thereof, for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into contract(s) / arrangement(s) / transaction(s) with Mr. Kunal Ghanshyambhai Thakker, Whole-time Director of the Company, being a related party within the meaning of Section 2(76) of the Act, for leasing of property of any kind (including rent arrangements), on such terms and conditions as may be mutually agreed, provided that such transactions shall be at arm's length basis and in the ordinary course of business of the Company."

Sr. No.	Name of the Related Party with whom transaction is being undertaken and Nature of relationship	Nature of Transaction	Total amount of transaction proposed	Name of director or Key managerial personnel who is related
1.	Mr. Kunal Ghanshyambhai Thakker Key Managerial Personnel	Rent	Not more than Rs. 12 Lakh (Rupees Twelve Lakh Only) per month	Mr. Kunal Ghanshyambhai Thakker

RESOLVED FURTHER THAT the total value of such contract(s) / arrangement(s) / transaction(s) with Mr. Kunal Ghanshyambhai Thakker shall not exceed ₹12 Lakh (Rupees Twelve Lakh only) per month.

RESOLVED FURTHER THAT Mr. Ghanshyambhai Ranchhodbhai Thakkar (DIN: 06601057), Managing Director, Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Whole-time Director and Ms. Preksha Kunal Thakkar (DIN: 07131710), Director of the

Company be and are hereby authorized singly or jointly to perform and execute all such acts, deeds, matters and things including delegate such authority, as may be deemed necessary, proper or expedient to give effect to this resolution and for the matters connected herewith or incidental hereto."

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN LIMITED
(Formerly known as *Roopa Screen Private Limited*)

Date: August 26, 2025
Place: Ahmedabad

G R Thakkar   K. Thakker

Ghanshyambhai R. Thakkar	**Kunal G.Thakker**
Managing Director	**Whole-Time Director**
DIN: 06601057	**DIN: 06495373**

Registered Office: 6, Sudama Estate, B/h, Swastik
Bansidhar Opp. Sudama Furniture, Narol Ahemdabad-382405

Registered Office: 6, Sudama Estate, B/H, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405
CIN: U28112GJ2013PLC074471
Email Id: accounts@roopaindia.in

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE 12TH ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIM/HERSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING PROXY SHOULD HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**

2. A person can act as proxy on behalf of Members not exceeding Fifty (50) and holding in the aggregate not more than 10 percent of the total share capital of the Company carrying voting rights. In case a proxy is proposed to be appointed by a Member holding more than 10 percent of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.

3. Details of the Directors seeking appointment/re-appointment at the 12th AGM are provided as annexure to the AGM notice. The Company has received the requisite consents/declarations for the appointment/ re-appointment under the Companies Act, 2013 and the rules made thereunder.

4. Relevant documents referred to in the accompanying Notice are open for inspection by the members at the registered office of the company on all working days, except Sundays, between 11.00 a.m. and 05.00 p.m. up to the date of meeting.

5. Section 72 of the Companies Act, 2013, extends the nomination facility to individual shareholders of the Company. Therefore, the shareholders holding share certificates in physical form and willing to avail this facility may make nomination in Form SH-13, which may be sent on request. However, in case of demat holdings, the shareholders should approach to their respective depository participants for making nominations.

6. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('the Act') relating to the Special Business to be transacted at the Annual General Meeting ('AGM') is annexed hereto.

7. Members/Proxies are requested to bring with the attendance slip duly filled in and hand it over at the entrance.

8. The route map showing directions to reach the venue of the AGM is annexed and forms part of the Notice.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 ("THE ACT")

ITEM NO. 3: TO CONSIDER THE APPOINTMENT OF THE STATUTORY AUDITORS, M/S. G M C S & CO., CHARTERED ACCOUNTANTS (ICAI FRN: 141236W), MUMBAI AND TO FIX THEIR REMUNERATION:

M/s. Ashok K. Bhatt & Co., Chartered Accountants (FRN:100657W), previously appointed as the Statutory Auditor of the Company, tendered their resignation, resigned from their position as the statutory auditor of the Company with effect from July 03, 2025. The reason for their resignation was due to their engagement in significant number of assignments and inability to devote time and resources on this audit.

The Board of Directors of the Company has appointed M/s. G M C S & Co., Chartered Accountants, (FRN: 141236W), as the new Statutory Auditor of the Company, in their Board meeting held on 14th July, 2025. This appointment is to fill up the Casual Vacancy in the office of the statutory auditor and will hold office until the next Annual General Meeting (AGM) of the Company.

As per the provisions of Section 139(8) of the Companies Act, 2013, the shareholders of the Company, through an ordinary resolution, approved the appointment of M/s. G M C S & Co., Chartered Accountants, (FRN: 141236W), as the Statutory Auditors of the Company. The term of their appointment is to extend until the conclusion of the next Annual General Meeting of the Company.

The tenure of M/s. G M C S & Co., Chartered Accountants, (FRN: 141236W) is up to the 12th Annual General Meeting (AGM) of the Company. Considering their expertise and effective contribution, the Board of Directors of the Company has proposed to the shareholders the appointment of M/s. G M C S & Co., Chartered Accountants, (FRN: 141236W) for a period of 5 consecutive years, starting from the conclusion of this 12th AGM until the conclusion of 17th Annual General Meeting (AGM) of the Company. Pursuant to provision of Section 139 of the Companies Act, 2013 and the rules framed thereunder, the Company has received written consent from M/s. G M C S & Co., Chartered Accountants, (FRN: 141236W) and a certificate that they satisfy the criteria provided under Section 141 of the Companies Act, 2013 and that the appointment, if made, shall be in accordance with the applicable provisions of the Act and rules framed thereunder.

The Board of Directors recommends passing of the resolution as an Ordinary Resolution.

None of the Directors or Key Managerial Personnel of the Company and their relatives is concerned or interested, financially or otherwise, in the Ordinary Resolution except and to the extent of their shareholding in the Company.

ITEM NO. 4: TO APPROVE RELATED PARTY TRANSACTIONS WITH M/S. ROOPA ENGINEERS FOR SALE OF PRODUCTS/GOODS:

The Company proposed to enter into transaction(s)/contract(s)/ arrangement(s)/ for sale of products/goods with M/s. Roopa Engineers, not exceeding Rs. 25 crore.

The Members are apprised that pursuant to the Section 188(1) (a) of the Companies Act, 2013 and applicable Rules framed there under provided that any Related Party Transaction will require prior approval of shareholders through ordinary resolution, if the aggregate value of transaction(s) amounts to 10% or more of the turnover of the Company as per last audited financial statements of the Company.

Accordingly, transaction(s) entered into with M/s. Roopa Engineers, comes within the meaning of Related Party transaction(s) in terms of provisions of the Act.

Hence, approval of the shareholders is being sought for the said Related Party Transaction(s) proposed to be entered into by your Company with M/s. Roopa Engineers.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, particulars of the transaction(s) with M/s. Roopa Engineers is as follows:

Sr. No.	Particulars	Remarks
1.	Name of the Related Party	M/s. Roopa Engineers
2.	Nature of Relationship	Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence
3.	Name of the Director or KMP who is related	Mr. Ghanshyambhai Ranchhodbhai Thakkar and Mr. Kunal Ghanshyambhai Thakker
4.	Nature, Duration of the contract and particulars of the contract or arrangement	Sale of Product/Goods
5.	Material terms, monetary value and particulars of the contract or arrangement	Material terms and conditions are based on the contracts which inter alia include the rates which are based on prevailing market price and commercial terms as on the date of entering into the contract(s). Value of the proposed transaction not to exceed Rs. 25 Crore
6.	Any advance paid or Received the contract or arrangement, if any	NIL
7.	The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract	In the ordinary course of business and on an arms' length basis.
8.	Whether all factors relevant to the	NIL

	contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;	
9.	Any other information relevant or important for the members to take a decision on the proposed resolution	None

The Board of Directors recommends passing of the resolution as an Ordinary Resolution.

Except Mr. Kunal Ghanshyambhai Thakker and Mr. Ghanshyambhai Ranchhodbhai Thakkar and their relatives none of the Directors or Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution except to the extent of their shareholding in the Company.

ITEM NO. 5: TO APPROVE RELATED PARTY TRANSACTIONS WITH M/S. ROOPA ENGINEERS FOR RENT:

The Company proposed to enter into transaction(s) with M/s. Roopa Engineers, Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence, to provide the rent not exceeding Rs. 12, 00,000/- per month.

Accordingly, transaction(s) entered into with M/s. Roopa Engineers, comes within the meaning of Related Party transaction(s) in terms of provisions of the Act.

Hence, approval of the shareholders is being sought for the said Related Party Transaction(s) proposed to be entered into by your Company with M/s. Roopa Engineers.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, particulars of the transaction(s) with M/s. Roopa Engineers is as follows:

Sr. No.	Particulars	Remarks
1.	Name of the Related Party	M/s. Roopa Engineers
2.	Nature of Relationship	Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence
3.	Name of the Director or KMP who is related	Mr. Ghanshyambhai Ranchhodbhai Thakkar and Mr. Kunal Ghanshyambhai Thakker
4.	Nature, Duration of the contract and particulars of the contract or arrangement	M/s. Roopa Engineers is an entity in which key managerial personnel of the company are having significant influence and approval of the members of the Company is sought for payment of rent to M/s. Roopa Engineers, as stated in the resolution.

5.	Material terms, monetary value and particulars of the contract or arrangement	Monetary Value: Rs. 12, 00,000/- per month by way of rent. As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis.
6.	Any advance paid or received the contract or arrangement, if any	NIL
7.	The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract	In the ordinary course of business and on an arms' length basis.
8.	Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;	NIL
9.	Any other information relevant or important for the members to take a decision on the proposed resolution	None

The Board of Directors recommends passing of the resolution as an Ordinary Resolution.

Except Mr. Kunal Ghanshyambhai Thakker and Mr. Ghanshyambhai Ranchhodbhai Thakkar and their relatives none of the Directors or Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution except to the extent of their shareholding in the Company.

ITEM NO. 6: TO APPROVE RELATED PARTY TRANSACTIONS WITH MR. GHANSHYAMBHAI RANCHHODBHAI THAKKAR FOR RENT:

The Company proposed to enter into transaction(s) with Mr. Ghanshyambhai Ranchhodbhai Thakkar, Managing Director of the company, to provide the rent not exceeding Rs. 12, 00,000/- per month.

Accordingly, transaction(s) entered into with Mr. Ghanshyambhai Ranchhodbhai Thakkar, Managing Director of the company, comes within the meaning of Related Party transaction(s) in terms of provisions of the Act.

Hence, approval of the shareholders is being sought for the said Related Party Transaction(s) proposed to be entered into by your Company with Mr. Ghanshyambhai Ranchhodbhai Thakkar, Managing Director of the company.

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, particulars of the transaction(s) with Mr. Ghanshyambhai Ranchhodbhai Thakkar, Managing Director of the company is as follows:

Sr. No.	Particulars	Remarks
1.	Name of the Related Party	Mr. Ghanshyambhai Ranchhodbhai Thakkar
2.	Nature of Relationship	Key Managerial Personnel of the Company/Managing Director
3.	Name of the Director or KMP who is related	Mr. Ghanshyambhai Ranchhodbhai Thakkar
4.	Nature, Duration of the contract and particulars of the contract or arrangement	Mr. Ghanshyambhai Ranchhodbhai Thakkar is Managing Director of Company and approval of the members of the Company is sought for payment of rent to Mr. Ghanshyambhai Ranchhodbhai Thakkar, as stated in the resolution.
5.	Material terms, monetary value and particulars of the contract or arrangement	Monetary Value: Rs. 12, 00,000/- per month by way of rent. As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis.
6.	Any advance paid or received the contract or arrangement, if any	NIL
7.	The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract	In the ordinary course of business and on an arms' length basis.
8.	Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;	NIL
9.	Any other information relevant or important for the members to take a decision on the proposed resolution	None

The Board of Directors recommends passing of the resolution as an Ordinary Resolution.

Except Mr. Ghanshyambhai Ranchhodbhai Thakkar and his relatives, none of the Directors or Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution except to the extent of their shareholding in the Company.

ITEM NO. 7: TO APPROVE RELATED PARTY TRANSACTIONS WITH MR. KUNAL GHANSHYAMBHAI THAKKER FOR RENT:

The Company proposed to enter into transaction(s) with Mr. Kunal Ghanshyambhai Thakker, Whole-time Director of the company, to provide the rent not exceeding Rs. 12, 00,000/- per month.

Accordingly, transaction(s) entered into with Mr. Kunal Ghanshyambhai Thakker, Whole-time Director of the company, comes within the meaning of Related Party transaction(s) in terms of provisions of the Act.

Hence, approval of the shareholders is being sought for the said Related Party Transaction(s) proposed to be entered into by your Company with Mr. Kunal Ghanshyambhai Thakker, Whole-time Director of the company,

Pursuant to Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, particulars of the transaction(s) with Mr. Kunal Ghanshyambhai Thakker, Whole-time Director of the company, is as follows:

Sr. No.	Particulars	Remarks
1.	Name of the Related Party	Mr. Kunal Ghanshyambhai Thakker
2.	Nature of Relationship	Key Managerial Personnel of the Company/Managing Director
3.	Name of the Director or KMP who is related	Mr. Kunal Ghanshyambhai Thakker
4.	Nature, Duration of the contract and particulars of the contract or arrangement	Mr. Kunal Ghanshyambhai Thakker is a Whole-time Director of Company and approval of the members of the Company is sought for payment of rent to Mr. Kunal Ghanshyambhai Thakker, as stated in the resolution.
5.	Material terms, monetary value and particulars of the contract or arrangement	Monetary Value: Rs. 12, 00,000/- per month by way of rent. As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis.
6.	Any advance paid or received the	NIL

	contract or arrangement, if any	
7.	The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract	In the ordinary course of business and on an arms' length basis.
8.	Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors;	NIL
9.	Any other information relevant or important for the members to take a decision on the proposed resolution	None

The Board of Directors recommends passing of the resolution as an Ordinary Resolution.

Except Mr.KunalGhanshyambhaiThakkerand his relatives, none of the Directors or Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Ordinary Resolution except to the extent of their shareholding in the Company.

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN LIMITED
(Formerly known as *Roopa Screen Private Limited*)

Date: August 26, 2025
Place: Ahmedabad

G R Thakkar K. Thakker

Ghanshyambhai R. ThakkarKunal G.Thakker

Managing Director	**Whole-Time Director**
DIN: 06601057	**DIN: 06495373**

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol Ahemdabad-382405

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U28112GJ2013PLC074471

Name of the Company: ROOPA SCREEN LIMITED (Formerly known as Roopa Screen Private Limited)

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405

Name of the Member(s): **Registered address:** **E-mail Id:** **Folio No/ Client Id:** **DP ID:**

I/ We, being the member (s) of ____________ shares of the above-named company, hereby appoint

1. Name: _________
   Address:
   E-mail Id:
   Signature: ____________, or failing him

2. Name: _________
   Address:
   E-mail Id:
   Signature: ___________, or failing him

3. Name: ________
   Address:
   E-mail Id:
   Signature: ___________,

As my/ our proxy to attend and vote (on a poll) for me/us and on my/ our behalf at the 12th Annual General Meeting of members of the Company, to be held on Saturday, September 20, 2025 at 11:00 A.M. at Registered Office situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad -382405 and at any adjournment thereof in respect of such resolutions as are indicated below:

ROOPA'S

ROOPA SCREEN LIMITED

(Formerly Known as Roopa Screen Private Limited)

Registered Office: 6, Sudama Estate, B/H, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405
CIN: U28112GJ2013PLC074471
Email Id: accounts@roopaindia.in

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on March 31, 2025 comprising of the Balance Sheet as at March 31, 2025, Statement of Profit & Loss Account and Cash Flow Statement as on that date and the Explanatory Notes annexed to, and forming part of, any of the above documents together with the Report of the Board of Directors' and Auditors' thereon.

2. To appoint a director in place of Mr. Kunal Ghanshyambhai Thakker (DIN: 06495373), Managing Director of the company who retires by rotation and being eligible, offers himself for re- appointment.

Special Business:

3. To consider the appointment of the Statutory Auditors, M/s. G M C S & Co., Chartered Accountants (ICAI FRN: 141236W), Mumbai and to fix their remuneration.

4. To approve Related Party Transactions with M/s. Roopa Engineers for Sale of Products/Goods.

5. To approve Related Party Transactions with M/s. Roopa Engineers for Rent.

6. To approve Related Party Transactions with Mr. Ghanshyambhai Ranchhodbhai Thakkar for Rent.

7. To approve Related Party Transactions with Mr. Kunal Ghanshyambhai Thakker for Rent.

Signed this ____day of...... 2025

Signature of Shareholder

Signature of Proxy holder(s)

Affix
Revenue
Stamp

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ROOPA'S

ROOPA SCREEN LIMITED

(Formerly Known as Roopa Screen Private Limited)

Registered Office: 6, Sudama Estate, B/H, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405

CIN: U28112GJ2013PLC074471

Email Id: accounts@roopaindia.in

ATTENDANCE SLIP

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING HALL

I hereby record my presence at the 12th Annual General Meeting of the Company convened on Saturday, September 20, 2025 at 11:00 A.M. at the registered office of the Company situated at 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad -382405.

Registered Folio No	
No of Shares	

Name and Complete Address of the Equity Shareholder	
Signature	

Name of the Proxy Holder/ Authorized Representative:	
Signature	

NOTE: Equity shareholders attending the meeting in Person or by Proxy or through Authorized Representative are requested to complete and bring the Attendance Slip with them and hand it over at the entrance of the Meeting Venue.

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DETAILS OF DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

Particulars	Mr. Kunal Ghanshyambhai Thakker
DIN	06495373
Date of Birth	26/05/1982
Date of Appointment	12/04/2013
Qualifications	Graduate (Bachelor of Commerce)
Expertise in specific functional areas	Mr. Kunal Ghanshyambhai Thakker has shown his active involvement in Design Leadership, Daily Operations, Expansion Strategy, People and Talent Management, Compliance and Safety, as well as Technology and Innovation
Directorships held in other public companies (excluding foreign	NIL
Memberships / Chairmanships of committees of other public	NIL
Number of shares held in the Company	4,41,000 equity shares
Inter-se Relationship between Directors	Mr. Kunal Ghanshyambhai Thakker is son of Mr. Ghanshyambhai Ranchhodbhai Thakkar and Mrs. Bhartiben Ghanshyambhai Thakkar. He is spouse of Ms. Preksha Kunal Thakkar

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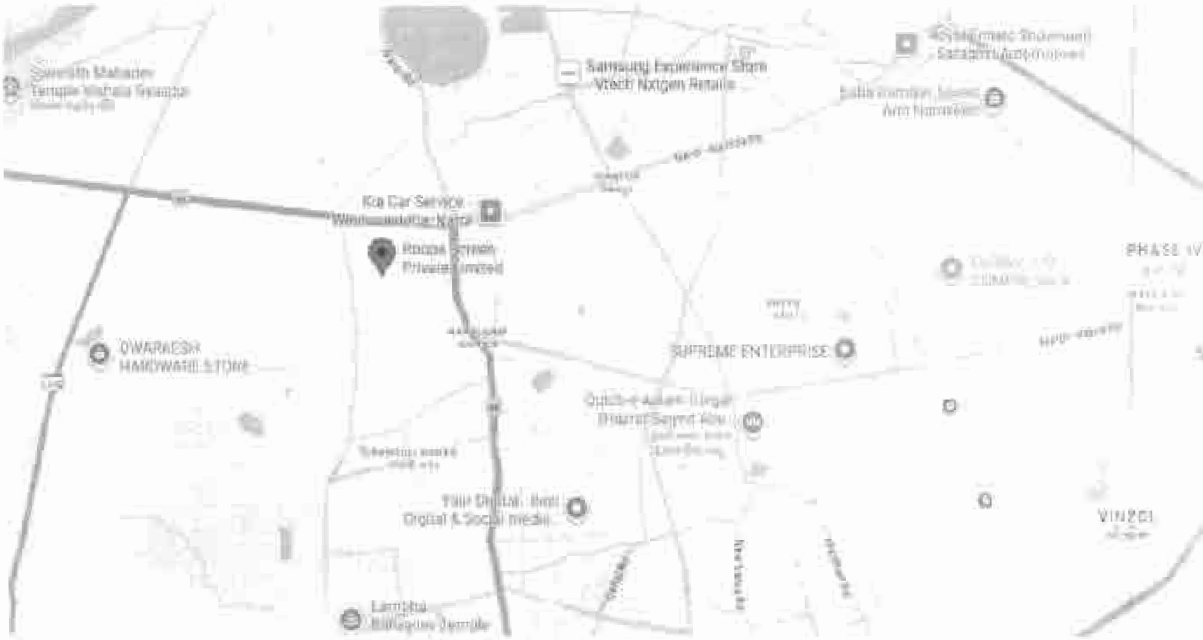
ROUTE MAP TO VENUE



BOARD'S REPORT

To,

The Members,

The Board of Directors arepleased to present the Company's 12thAnnual Report together with the Audited Financial Statements and Auditors' report thereon for the year ended March 31, 2025.

FINANCIAL RESULTS

The Company's financial performance for the year ended March 31, 2025 is summarised below:

(Amount in Lakhs)

PARTICULARS	Current Financial Year (2025)	Previous Financial Year (2024)
Revenue from Operations	4,534.12	3,572.40
Other Income	28.92	14.01
Total Income	**4,563.04**	**3,586.41**
Profit/loss before Depreciation, Finance Costs, Exceptional items and Tax Expense	**845.11**	**450.86**
Less: Depreciation/ Amortization/ Impairment	127.66	121.62
Profit /loss before Finance Costs, Exceptional items and Tax Expense	**717.45**	**329.24**
Less: Finance Costs	90.88	128.74
Profit /loss before Exceptional items and Tax Expense	**626.57**	**200.50**
Add/(less): Exceptional items	0	0
Profit /loss before Tax Expense	**626.57**	**200.50**
Less: Tax Expense: Current Tax Deferred Tax Credit	 163.84 (5.80)	 56.45 0.02
Profit /loss for the year	**468.53**	**144.03**

TRANSFER TO RESERVES

The Board of Directors of your company has decided not to transferany amount to the Reserves for the year under review.

DIVIDEND

The Board of Directors of your company, after considering holistically the relevant circumstances has decided thatit would be prudent, not to recommend any Dividend for the year under review.

STATE OF COMPANY AFFAIRS

During the year under review, company made total income of Rs.**4,563.04/-** (in lakhs)as against Rs.**3,586.41/-** (in lakhs)in the previous year. The company has made Profit beforeDepreciation,Finance Cost, Exceptional Item and Tax Expenses Rs.**845.11/-** (in lakhs)as against profit of Rs. **450.86/-** (in lakhs)in the previous year in the financial statement.

Your Company has Net Profitof Rs.**468.53/-** (in lakhs)asagainst Net Profit of Rs. **144.03/-**(in lakhs)in the previous year in the financialstatement.

CHANGE IN THE NATURE OF BUSINESS

During the year under review, there is no changein the nature of the business of the Company.

SHARE CAPITAL

During the year under review the Company has not made changes in the Authorized and paid-up share capital as on 31st March, 2025.

Authorized Share Capital:

As of 31st March 2025, the Authorized Share Capital of the Company stood at Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh Only), divided into 15,00,000 (Fifteen Lakh) equity shares of Rs. 10/- (Rupees Ten Only) each. During the year under review, there were no changes to the Company's Authorized Share Capital up to this date.

However, subsequent to the year-end, the Company increased its Authorized Share Capital from Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh Only) to Rs. 12,00,00,000/- (Rupees Twelve Crore Only) by passing an Ordinary Resolution at the Extra-Ordinary General Meeting of the members held on 19th May 2025.

Paid Up Share Capital:

The issued capital as on March 31, 2025 stood at Rs. 1,15,25,000/- (Rupees One Crore Fifteen Lakh Twenty-Five Thousand Only) comprising of 11,52,500 (Eleven Lakh Fifty-Two Thousand Five Hundred) equity shares of Rs. 10/- (Rupees Ten Only).

ALTERATION OF MEMORANDUM OF ASSOCIATION

During the year under review, no alterations were made to the Memorandum of Association (MOA) of the Company.

However, subsequent to the year-end, the Name Clause of the MOA was altered in connection with the conversion of the Company from a Private Limited to a Public Limited Company. Accordingly, the name was changed from "Roopa Screen Private Limited" to "Roopa Screen Limited", pursuant to a Special Resolution passed at the Extra-Ordinary General Meeting held on 19thMay 2025. A fresh Certificate of Incorporation reflecting the change was issued by the Registrar of Companies on 02nd June 2025. The company also adopted new sets of Memorandum of Association of the Company pursuant to the Companies Act, 2013 vide Special Resolution passed in Extra Ordinary General Meeting of the members of the company held on 19th May, 2025.

Further the company has altered its Authorised Share capital due to increase in Authorised Share Capital from Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh only) to Rs. 12,00,00,000/- (Rupees Twelve Crore Only) through passing of the Ordinary resolution in the Extra Ordinary General Meeting of the members held on 19th May, 2025.

ALTERATION OF ARTICLES OF ASSOCIATION

During the year under review, no alterations were made to the Articles of Association of the Company.

However, the Company adopted a new set of Articles of Association in compliance with the provisions relating to the conversion of a Private Limited Company into a Public Limited Company. This was affected pursuant to a Special Resolution passed at the Extra-Ordinary General Meeting held on 19thMay 2025, and a fresh Certificate of Incorporation consequent to the conversion was issued by the Registrar of Companies on 02ndJune 2025.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR AND TILL THE DATE OF THE REPORT

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the Section 124 and other applicable provisions of the Companies Act, 2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), all the unpaid or unclaimed dividends are required to be transferred to the IEPF established by the Central Government, upon completion of seven (7) years.
Further, according to the Investor Education & Protection Fund ("IEPF") Rules, the shares in respect of which dividend has not been paid or claimed by the Shareholders for seven (7) consecutive years or more shall also be transferred to the demat account created by the IEPF Authority.

In the absence of any declaration of dividend in the past, the Company does not have any unpaid/unclaimed dividend coming under the purview of Section 124(5) of the Act to be transferred to Investors Education and Protection Fund ("IEPF") of the Central Government.

DEPOSITS

During the year under review, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

DISCLOSURES RELATING TO SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company does not have any Subsidiary, Joint venture or Associate Company in terms of Companies Act, 2013.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

APPOINTMENT/ RE-APPOINTMENT

During the year under review, there was no new appointment of Directors in the Company.

However, the following changes took place in the designation of existing Directors with effect from **August 11, 2025**:

- **Mr. GhanshyambhaiRanchhodbhai Thakkar** was re-designated as the *Managing Director* of the Company.
- **Mr. KunalGhanshyambhaiThakker** was re-designated as the *Whole-time Director* of the Company.
- The designation of **Mrs. BhartibenGhanshyambhai Thakkar** was changed from *Executive Director* to *Non-Executive Director*.

Further, the Company appointed the following as **Additional Non-Executive Independent Directors** with effect from **August 11, 2025**:

- **Mr. NigambhaiGovindbhaiSathavara** (DIN: 09016786)
- **Mr. UttamRewatchand Bhandari** (DIN: 00021649)

Both the aforesaid Directors were subsequently regularized as *Independent (Non-Executive) Directors* with effect from **August 19, 2025** vide Special Resolution passed in the Extra Ordinary General Meeting.

In addition, the following appointments of Key Managerial Personnel were made:

- **Ms. Karina Deepak Chandwani** was appointed as *Company Secretary and Compliance Officer* with effect from **July 01, 2025**.
- **Mr. KunalGhanshyambhaiThakker** was appointed as *Chief Financial Officer* with effect from **August 11, 2025**.

RETIREMENT BY ROTATION

As per the provisions of Section 152 of the Companies Act, 2013, Mr. KunalGhanshyambhaiThakker, Whole-time director of the company (DIN: 10402567) is liable to retire by rotation at the ensuing Annual General Meeting and being eligible, offers himself for reappointment.

Your directors recommended his re-appointment on recommendation made by the Nomination and Remuneration Committee

CESSATION

During the year under review, there is no cessation of director from the Board.

INDEPENDENT DIRECTORS

Mr. NigambhaiGovindbhaiSathavara(DIN:09016786) holds office as a Non-Executive and Independent Director of the Company with effect from August 11, 2025 for the period of 5 years who is not liable for retirement by rotation.

Mr. UttamRewatchand Bhandari(DIN:00021649), holds office as a Non-Executive and Independent Director of the Company with effect from August 11, 2025 for the period of 5 years who is not liable for retirement by rotation.

KEY MANAGERIAL PERSONNELAS ON DATE

Mr. GhanshyambhaiRanchhodbhai Thakkar	-	Managing Director
Mr. KunalGhanshyambhaiThakker	-	Whole-time Director
Ms. Karina Deepak Chandwani	-	Company Secretary
Mr. KunalGhanshyambhaiThakker	-	Chief Financial Officer

DECLARATIONS OF INDEPENDENT DIRECTORS

The Company has received declaration pursuant to Section 149(7) of the Companies Act, 2013 from each of its Non-Executive Independent Directors to the effect that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. These declarations have been placed before and noted by the Board.

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Independent Directors have been updated with their roles, rights and responsibilities in the Company by specifying them in their appointment letter along with necessary documents, reports and internal policies to enable them to familiarize with the Company's procedures and practices.

The Company endeavors, through presentations at regular intervals to familiarizethe Independent Directors with the strategy, operations and functioning of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of provisions of Section 134(5) of the Board of Directors, to the best of their knowledge and ability, confirm that:

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the **profit** of the company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis; and

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMPOSITION OF BOARD AND VARIOUS COMMITTEES AND THEIR MEETINGS

The Board of Directors along with its committees provide leadership and guidance to the Management and directs and supervises the performance of the Company, thereby enhancing stakeholder value.

BOARD OF DIRECTORS:

The Board upholds its fiduciary responsibility by ensuring that the rights and interests of all stakeholders are protected. The Company's Board of Directors comprises a balanced mix of Executive and Non-Executive Directors, including Independent Directors.

The Independent Directors are distinguished professionals with proven expertise across diverse fields such as business, accounting, marketing, technology, finance, economics, and administration. The composition of the Board reflects an optimal blend of professionalism, qualifications, knowledge, skill sets, integrity, experience, and diversity.

COMPOSITION OF BOARD OF DIRECTORS:

As on date, the Board of Directors consists of six (6) members, comprising:

- One Executive Director (Managing Director)
- One Executive Director (Whole-time Director)
- One Executive Director
- Three Non-Executive Directors, of which two are Independent Directors

Sr. No.	Name of Director	Category	Designation
1.	GhanshyambhaiRanchhodbhai Thakkar	Executive Director	Managing Director& Chairman
2.	KunalGhanshyambhaiThakker	Executive Director	Whole-time director
3.	PrekshaKunal Thakkar	Executive Director	Director
4.	BhartibenGhanshyambhai Thakkar	Non-Executive Non-Independent Director	Director
5.	NigambhaiGovindbhaiSathavara	Non-Executive Independent Director	Director
6.	UttamRewatchand Bhandari	Non-Executive Independent Director	Director

BOARD MEETINGS:

The Board of Directors duly met 05 times at regular intervals during the mentioned financial year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. The intervening gap between the two meetings was within the period prescribed under the Companies Act, 2013. The dates on which meetings were held are as follows:

Date of Board Meetings	Name of the Directors			
	Ghanshyambhai R. Thakkar	Preksha K. Thakkar	Bhartiben G. Thakkar	Kunal G. Thakker
08/06/2024	Yes	Yes	Yes	Yes

03/09/2024	Yes	Yes	Yes	Yes
05/12/2024	Yes	Yes	Yes	Yes
30/01/2025	Yes	Yes	Yes	Yes
10/03/2025	Yes	Yes	Yes	Yes
Total number of meetings attended	**05/05**	**05/05**	**05/05**	**05/05**
***During the year One Extra Ordinary General Meeting of members was held on 17th March, 2025**				

AUDIT COMMITTEE:

The Audit Committee has been constituted with effect from 11th August, 2025 by the Board in compliance with the requirements of Section 177 of the Companies Act, 2013.

The board of directors has entrusted the Audit Committee with the responsibility to supervise these processes and ensure accurate and timely disclosures that maintain the transparency, integrity and quality of financial control and reporting.

The Company Secretary acts as the Secretary to the Committee. The internal auditor reports functionally to the Audit Committee. The Chief Financial Officer of the Company also attends the meetings as invitee.

COMPOSITION OF AUDIT COMMITTEE:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. Kunal Ghanshyambhai Thakker	Chairman	Whole-Time Director
2.	Mr. Uttam Rewatchand Bhandari	Member	Non-Executive Independent Director
3.	Mr. Nigambhai Govindbhai Sathavara	Member	Non-Executive Independent Director

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee (NRC) consist majority of Independent Directors.

The Nomination and Remuneration Committee has been constituted with effect from 11th August, 2025 by the Board in compliance with the requirements of Section 178 of the Companies Act, 2013.

The board of directors has entrusted the Nomination and Remuneration Committee with the responsibility to formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel.

COMPOSITION OF NOMINATION AND REMUNERATIONCOMMITTEE:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. UttamRewatchand Bhandari	Chairman	Non-Executive Independent Director
2.	Mr. NigambhaiGovindbhaiSathavara	Member	Non-Executive Independent Director
3.	Mrs. BhartibenGhanshyambhai Thakkar	Member	Non-Executive Director

STAKEHOLDER'S RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee has been constituted with effect from 11th August, 2025 by the Board in compliance with the requirements of Section 178(5) of the Companies Act, 2013.The Stakeholders' Relationship Committee ("SRC") considers and resolves the grievances of our shareholders, including complaints relating to non-receipt of annual report, transfer and transmission of securities, non-receipt of dividends/interests and such other grievances as may be raised by the security holders from time to time.

COMPOSITION OFSTAKEHOLDER'S RELATIONSHIP COMMITTEE:

Sr. No.	Name of Director	Designation	Nature of Directorship
1.	Mr. NigambhaiGovindbhaiSathavara	Chairman	Non-Executive Independent Director
2.	Mr. UttamRewatchand Bhandari	Member	Non-Executive Independent Director
3.	Mr. KunalGhanshyambhaiThakker	Member	Whole-time Director

DETAILS OF FRAUD REPORTING BY AUDITOR

During the year under review, there were no frauds reported by the auditors to the Board under section 143(12) of the Companies Act, 2013.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company has formed Nomination and Remuneration Committee which has framed Nomination and Remuneration Policy. The Committee reviews and recommend to the Board of Directors about remuneration for Directors and Key Managerial Personnel and other employee up to one level below of Key Managerial Personnel. The Company does not pay any remuneration to the Non-Executive Directors of the Company other than sitting fee for attending the Meetings of the Board of Directors and Committees of the Board. Remuneration to Executive Directors is governed under the relevant provisions of the Act and approvals.

The Company has devised the Nomination and Remuneration Policy for the appointment, re-appointment and remuneration of Directors, Key Managerial. All the appointment, re-appointment and remuneration of Directors and Key Managerial Personnel are as per the Nomination and Remuneration Policy of the Company.

For Board of Directors and Senior Management Group, the Board of Directors of the Company has laid down a code of conduct for all the Board Members and Senior Management Group of the Company. The main object of the Code is to set a benchmark for the Company's commitment to values and ethical business conduct and practices. Its purpose is to conduct the business of the Company in accordance with its value systems, fair and ethical practices, applicable laws, rules and regulations. Further, the Code provides for the highest standard of professional integrity while discharging the duties and to promote and demonstrate professionalism in the Company.

VIGIL MECHANISM

The Company is committed to principles of professional integrity and ethical behavior in the conduct of its affairs. The Whistle-blower Policy provides for adequate safeguards against victimisation of director(s) / employee(s) who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee. It is affirmed that no person has been denied access to the Audit Committee. The Compliance officer and Audit Committee is mandated toreceive the complaints under this policy. The Board on a yearly basis is presented an update on the whistleblower policy. The Policy ensures complete protection to the whistle-blower and follows a zero-tolerance approach to retaliation or unfair treatment against the whistle-blower and all others who report any concern under this Policy. During the year under review, the Company did not receive any complaint of any fraud, misfeasance etc. The Company's Whistle Blower Policy (Vigil Mechanism) has also been amended to make employees aware of theexistence of policies and procedures for inquiry in case of leakage of Unpublished Price SensitiveInformation to enable them to report on leakages, if any, of such information.

BOARD EVALUATION

The Company did not conduct any formal evaluation of the performance of the Board, its Committees, or individual Directors during the financial year 2024–2025, as the appointment of Independent Directors and constitution of the Committees were completed after the end of the financial year.

However, the Company is committed to good corporate governance and intends to implement a formal and structured Board evaluation process. This process will be aligned with the applicable provisions of the Companies Act, 2013 and relevant regulatory guidelines.

As part of this process, it is proposed that, in a separate meeting of Independent Directors, the performance of the Non-Independent Directors, the Board as a whole, and the Chairman of the Company will be evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Nomination and Remuneration Committee will review the performance of individual Directors and the Board collectively.

Subsequently, in the Board meeting following the meeting of the Independent Directors and the meeting of the Nomination and Remuneration Committee, the overall performance of the Board, its Committees, and individual Directors will be discussed in detail.

The evaluation will cover the effectiveness of the Board as a whole, its Committees, and individual Directors. The framework will include both qualitative and quantitative criteria designed to assess performance, identify areas of improvement, and strengthen overall governance practices.

The key focus areas of the evaluation framework will include:

1. For Non-Executive & Independent Directors:
    - Knowledge

- Professional Conduct
- Comply Secretarial Standard issued by ICSI Duties,
- Role and functions

2. For Executive Directors:
    - Performance as leader
    - Evaluating Business Opportunity and analysis of Risk Reward Scenarios
    - Key set investment goal
    - Professional conduct and integrity
    - Sharing of information with Board.
    - Adherence applicable government law

This evaluation mechanism is aimed at strengthening the effectiveness of the Board and fostering a culture of accountability, transparency, and continuous improvement in the Company's governance practices.

RISK MANAGEMENT POLICY

The Company is aware of the risks associated with the business. It regularly analyses and takes corrective actions for managing/mitigating the same.

The Company has framed a formal Risk Management Policy for risk assessment and risk minimization which is periodically reviewed to ensure smooth operation and effective management control. The Audit Committee also reviews the adequacy of the risk management framework of the Company; the key risks associated with the business and measure and steps in place to minimize the same.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Your Company provides equal opportunities and is committed to creating a healthy working environment that enables our Minds to work with equality and without fear of discrimination, prejudice, gender bias or any form of harassment at workplace. Your Company has in place a Prevention of Sexual Harassment (POSH) policy in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which is also available on our website (www.roopaindia.in).

Further, your company has setup an Internal Complaint Committee ("ICC") at the corporate office. ICC has equal representation of men and women and is chaired by senior woman of the Company.Further details are as follow:

Sr. No	Particulars	Number of Complaints
1.	Number of complaints of Sexual Harassment received in the Year	Nil
2.	Number of Complaints disposed off during the year	Nil
3.	Number of cases pending for more than ninety days	Nil

The composition of internal complaint committee is as follows:

Sr. No.	Name of the Member	Designation
1.	Ms. PrekshaKunal Thakkar	Director
2.	Ms. BhartibenGhanshyambhai Thakkar	Director
3.	Mr. KunalGhanshyambhaiThakker	Whole-time Director

MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT, 1961

The Company has complied with all the provisions of the Maternity Benefit Act, 1961.

The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

STATUTORY AUDITORS

M/s. Ashok K. Bhatt & Co., Chartered Accountants (FRN: 100657W), in the capacity of a proprietorship firm, were appointed as the Statutory Auditors of the Company for a term of five years, to hold office until the conclusion of the Annual General Meeting (AGM) to be held in the year 2026.

However, a casual vacancy arose in the office of the Statutory Auditor on 3rd March 2025, due to the resignation of M/s. Ashok K. Bhatt & Co., following a change in their constitution from a proprietorship to a partnership firm.

Subsequently, the Board of Directors, at its meeting held on 10th March 2025, appointed M/s. Ashok K. Bhatt & Co., Chartered Accountants (FRN: 100657W), in their new capacity as a partnership firm, as Statutory Auditors of the Company to hold office for the financial year 2024–25. Their appointment was duly approved by the members at the Extra-Ordinary General Meeting held on 17th March 2025, to hold office until the conclusion of the ensuing Annual General Meeting.

Thereafter, M/s. Ashok K. Bhatt & Co.Chartered Accountants (FRN: 100657W), Ahmedabad tendered their resignation, citing their inability to devote sufficient time to the affairs of the Company. As a result, another casual vacancy arose in the office of Statutory Auditor, which was filled by the appointment of M/s. GMCS & Co., Chartered Accountants (FRN: 141236W), Mumbai. This appointment was approved by the members at the Extra-Ordinary General Meeting held on 18th July 2025.

Further in the ensuing AGM, M/s. GMCS & Co., Chartered Accountants (FRN: 141236W), Mumbai will be appointed as Statutory Auditor of the company for a term of five years starting from the conclusion of this Annual General Meeting held until the conclusion of Annual General Meeting to be held in the year 2030 of the Shareholders of the Company.

The Company has received letter from M/s. GMCS & Co., Chartered Accountants (FRN: 141236W), to the effect that their appointments, if made it would be within the prescribed limits of Section 139 of the Companies Act, 2013 and that they are not disqualified for such appointment within the meaning of Section 141 of the Companies Act, 2013.A resolution seeking shareholders' approval for their appointment forms a part of the Notice.

The report of the Statutory Auditor does not contain any qualification, reservation, adverse remark or disclaimer. The observations made in the Auditor's Report are self-explanatory and therefore do not call for any further comments.

DIRECTORS' RESPONSE ON AUDITORS' QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMER MADE

There is a no qualification or Disclaimer of Opinion in the Auditor's Report on the Financial Statements to the shareholders of the Company made by the Statutory Auditors in their Auditors.

Registered Office:6, Sudama Estate, B/H, SwastikBansidhar Opp. Sudama Furniture, Narol, Ahmedabad-382405

CIN: U28112GJ2013PLC074471

Email Id: accounts@roopaindia.in

SECRETARIAL STANDARDS

The Institute of Company Secretaries of India had revised the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) with effect from October 1, 2017. The Company has devised proper systems to ensure compliance with Secretarial standards and its provisions and is in compliance with the same.

ANNUAL RETURN

In accordance with Sections 134(3)(a) & 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, The annual return in Form No.MGT-7 for the financial year 2024-25 will be available on the website of the Company (www.roopaindia.in). The due date for filing annual return for the financial year 2024-25 is within a period of sixty days from the date of annual general meeting. Accordingly, the Company shall file the same with the Ministry of Corporate Affairs within prescribed time and a copy of the same shall be made available on the website of the Company (www.roopaindia.in) as is required in terms of Section 92(3) of the Companies Act, 2013.

PARTICULARS OF LOANS, GUARANTEE OR INVESTMENT, SECURITY UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Company has not advanced any loan, made any investment and provided security or guarantee under Section 186 of the Companies Act, 2013 during the year under review.

LOANS FROM DIRECTOR/RELATIVE OF DIRECTOR

The balances of monies accepted by the Company from Directors/ relatives of Directors at the beginning of the year wereRs. 543.12/- (in lakhs) and at the close of year was also Rs. 414.73/- (in lakhs).

The Funds has been given out of Directors owned Funds and is not being given out of funds acquired by borrowing from others.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All Related Party Transactions that were entered during the financial year ended on 31st March, 2025 were on an arm's length basis and in the ordinary course of business and is in compliance with the applicable provisions of the Act. There were no Related Party Transactions made by the Company during the year that required shareholders' approval.

The Company has entered into related party transactions which fall under the scope of Section 188(1) of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC 2 are given in Annexure-I of this Director Report for the F.Y 2024-25.

Details of other related party transactions have been included in Note 28 to the financial statements.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has laid down the set of standards, processes and structure which enables to implement internal financial control across the Organization and ensure that the same are adequate and operating effectively. To maintain the objectivity and independence of Internal Audit, the Internal Auditor reports to the Chairman of the Audit Committee of the Board.

The Internal Auditor monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with the operating systems, accounting procedures and policies of the Company. Based on the report of Internal Auditor, the process owners undertake the corrective action in their respective areas and thereby strengthen the Control. Significant audit observation and corrective actions thereon are presented to the Audit Committee of the Board.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

As required by the provisions of Section 134(3) (m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 the relevant data pertaining to conservation of Energy, Technology Absorption, Foreign exchange earnings is attached with **Annexure-II.**

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE COURTS/REGULATORS

During the year under review, there were no significant and/or material orders passed by any Court or Regulator or Tribunal, which may impact the going concern status or the Company's operations in future.

CORPORATE SOCIAL RESPONSIBILITY

As the Company does not fall under the mandatory bracket of Corporate Social Responsibility as required under Section 135 of the Companies Act, 2013, hence Company has not taken any initiative on Corporate Social Responsibility.

REGISTRAR AND TRANSFER AGENT (RTA)

The Company appointed Bigshare Services Private Limited as its RTA. The Equity shares of the Company have the electronic connectivity under ISIN: INE2BTZ01011.

DEMATERIALISATION OF EQUITY SHARES

The Demat activation number allotted to the Company is ISIN:INE2BTZ01011.Accordingly, the shares of the company are under compulsory demat form.

INDUSTRIAL RELATIONS

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

MAINENTANCE OF COST RECORD

The provisions relating to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company and accordingly such accounts and records are not required to be maintained.

PARTICULARS OF EMPLOYEES

The provisions of Rule 5(2) & (3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

INSOLVENCY AND BANKRUPTCY CODE

The Company has not made any application or no proceeding is pending under the Insolvency and Bankruptcy Code, 2016 during the Financial Year and hence not being commented upon.

ACKNOWLEDGEMENT

The Board of Directors greatly appreciates the commitment and dedication of employees at all levels who have contributed to the growth and success of the Company. We also thank all our clients, vendors, investors, bankers and other business associates for their continued support and encouragement during the year.

We also thank the Government of India, Government of Gujarat, Ministry of Commerce and Industry, Ministry of Finance, Customs and Excise Departments, Income Tax Department and all other Government Agencies for their support during the year and look forward to their continued support in future.

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN LIMITED
(Formerly known as *Roopa Screen Private Limited*)

Date: August 26, 2025
Place: Ahmedabad

G R Thakker K. Thakker

Ghanshyambhai R. ThakkarKunal G.Thakker
Managing Director **Whole-Time Director**
DIN: 06601057 **DIN: 06495373**

Registered Office: 6, Sudama Estate, B/h, Swastik
Bansidhar Opp. Sudama Furniture, Narol Ahemdabad-382405

ANNEXURE-I

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

ANNEXURE-I

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under fourth proviso thereto:

1. **Details of contracts or arrangements or transactions not at arm's length basis:** Roopa Roopa Screen Limited (Formerly known as Roopa Screen Private Limited) (the Company) has not entered into any contract/ arrangement/ transaction with its related parties, which is not in ordinary course of business or at arm's length during the financial year 2024-25. The Company has laid down policies and processes/ procedures so as to ensure compliance to the subject section in the Companies Act, 2013 (Act) and the corresponding Rules. In addition, the process goes through internal and external checking, followed by quarterly reporting to the Board of Directors.

   a) Name(s) of the related party and nature of relationship: Not Applicable
   b) Nature of contracts/ arrangements/ transactions: Not Applicable
   c) Duration of the contracts/arrangements/transactions: Not Applicable
   d) Salient terms of the contracts or arrangements or transactions including the value, if any: Not Applicable
   e) Justification for entering into such contracts or arrangements or transactions: Not Applicable
   f) Date(s) of approval by the Board: Not Applicable
   g) Amount paid as advances, if any: Not Applicable
   h) Date on which the special resolution was passed in general meeting as required under first proviso to Section 188: Not Applicable

2. **Details of material contracts or arrangement or transactions at arm's length basis:**

(Amount in Lakhs)

Sr. No	Name (s) of the related party & nature of relationship	Nature of contracts/arrangements/transaction	Duration of the contracts/arrangements/transaction	Salient terms of the contracts or arrangements or transaction including the	Date of approval by the Board	Amount paid as advances,

	Director of the Company					
2.	KunalGhanshyambhaiThakker Director of the Company	Rent Expense	01/04/2024-31/03/2025	Rs.1.80/-	08.06.2024	NA
3.	M/s. Roopa Engineers Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence	Sales	01/04/2024-31/03/2025	Rs. 125.35/-	08.06.2024	NA
4.	Roopa Engineers Entity in which Key Management Personnel (KMP)/relative of KMP exercise significant influence	Rent	01/04/2024-31/03/2025	Rs. 6.86/-	08.06.2024	NA

Note: All related party transactions are benchmarked for arm's length, approved reviewed by Statutory Auditors. The above disclosures on material transactions are based on threshold of 10 percent of consolidated turnover and considering wholly owned subsidiaries are exempt for the purpose of Section 188(1) of the Act.

BY ORDER OF THE BOARD OF DIRECTORS OF,

FOR, ROOPA SCREEN LIMITED

(Formerly known as *Roopa Screen Private Limited*)

Date: August 26, 2025

Place: Ahmedabad

G R Thakkar K. Thakker

Ghanshyambhai R. ThakkarKunal G.Thakker

Managing Director **Whole-Time Director**

DIN: 06601057 **DIN: 06495373**

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol Ahemdabad-382405

ANNEXURE-II

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS / OUTGO

ANNEXURE-II

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS / OUTGO

Additional particulars required under the Companies (Disclosure of Particulars in reports of Directors) Rules, 1988 forming part of the Directors report for the year ended 31st March 2025.

A. CONSERVATION OF ENERGY:

Energy conservation measures taken:

The Company has adopted the system of shutting down the electrical machinery and appliances when not in use to avoid unnecessary waste of energy and has put latest design of electrical equipment. New investments in machines are being considered with an idea to have reduction of consumption of energy. The impact of these measures on the cost of production of goods is not precisely ascertainable.

ANNEXURE- A
POWER & FUEL CONSUMPTION:

1. ELECTRICITY:	
Unit KWH	36,53,077
Total Amount (Rs. in lac)	313.31
Cost/Unit (Rs.)	8.58
2. GAS:	
Quantity (SCM)	81.63
Total Amount (Rs. lac)	1.533
Rate/Unit (Rs./SCM)	1878.43
3. OIL:	
Quantity (Litres)	11,795
Total Amount (Rs. lac)	10.65

B. TECHNOLOGY ABSORPTION, ADOPTION AND INNOVATION:

1. The efforts made towards technology absorption: Nil
2. The benefits derived like product improvement, cost reduction, product development or imports substitution: Nil

4. The expenditure incurred on Research and Development: Nil

C. FOREIGN EXCHANGE EARNING AND OUTGO:

The Details of Foreign Exchange Earnings and out-go are as under.

(Rs. In Lakhs)

FOREIGN EXCHANGE EARNINGS AND OUTGO		2025	2024
a.	Foreign exchange earnings	0	0
b.	CIF Value of imports	0	0
c.	Expenditure in foreign currency	0	0

BY ORDER OF THE BOARD OF DIRECTORS OF,
FOR, ROOPA SCREEN LIMITED
(Formerly known as *Roopa Screen Private Limited*)

Date: August 26, 2025
Place: Ahmedabad

G R Thakkar K. Thakker

Ghanshyambhai R. Thakkar	**Kunal G.Thakker**
Managing Director	**Whole-Time Director**
DIN: 06601057	**DIN: 06495373**

Registered Office: 6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol Ahemdabad-382405

Independent Auditor's Report

To
The Members of ROOPA SCREEN LIMITED
(Formerly known as Roopa Screen Private Limited)

Report on the Audit of the Financial Statements:

Opinion

We have audited the accompanying Financial Statements **("the Company")**, which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the profit and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial Statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. According to the information and explanations given to us and as per the records of the Company, there are no pending litigations which would impact its financial position. Accordingly, the Company does not have any contingent liabilities as at the balance sheet date;

ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

iii. There was no amount which was required to be transferred to the Investor Education and Protection Fund by the company.

GMCS & Co. FRN: 141236W Chartered Accountants

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v. The company has not declared or paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account that has a feature of recording audit trail (edit log). The said feature was operational for the period from April 1, 2024, to March 31, 2025, for all relevant transactions recorded in the software, as required by the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For G M C S & Co.
Chartered Accountants
FRN: 141236W

GMCS & CO.
FRN : 141236W
Chartered Accountants

Amit Bansal
Partner
M. No.: 424232
UDIN: 25424232BMJ[illegible]
Place: Mumbai
Date: August 26, 2025

Annexure "A" to the Independent Auditor's Report

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial controls of **ROOPA SCREEN LIMITED (Formerly known as Roopa Screen Private Limited)** ("the Company") as of March 31, 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial Statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

GMCS & CO. ★ FRN : 141236W ★ Chartered Accountants

Limitations of Internal Financial Controls Financial Statements

Because of the inherent limitations of internal financial controls Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected.

Also, projections of any evaluation of the internal financial controls Financial Statements to future periods are subject to the risk that the internal financial control Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system Financial Statements and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For G M C S & Co.
Chartered Accountants
FRN: 141236W

GMCS & CO. FRN : 141236W Chartered Accountants

Amit Bansal
Partner
M. No.: 424232
UDIN: 25424232BMIOHD3896
Place: Mumbai
Date: August 26, 2025

Annexure "B" to the Independent Auditor's Report

Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **ROOPA SCREEN LIMITED (Formerly known as Roopa Screen Private Limited)** of even date

1) In respect of the Company's Property, Plant and Equipment's and Intangible Assets:

(a) 1. According to the information and explanations given to us, the Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
2. The Company has maintained proper records showing full particulars of intangible assets.

(b) The Fixed Assets have been physically verified by the management in a phased manner which, in our opinion, is reasonable having regard to the size of the company and nature of its assets. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book's records and the physical fixed assets have been noticed.

(c) According to the information and explanations given to us and the records examined by us and based on the examination, we report that company does not own any immovable properties of land and buildings as at the balance sheet date.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

2) In Respect of Inventories:

(a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks/financial institutions on the basis of security of current assets during the year.

Particulars	As per Financial statements	As per statement provided to bank	Discrepancies	% of change	Reason
Mar- 25	1000.77	893.85	106.92	10.68%	Stock of Chemical and Packing Materials is not included in the stock statement provided to bank and Inclusion of certain Liabilities not forming part of Creditors for Goods.

3) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made investments and not provided any guarantees or securities to companies, firms, limited liability partnership or any other parties during the year. The Company has granted any loans, secured or unsecured, to firms or limited liability partnership and granted advances in the nature of loans to employees and other parties.

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has granted loans, secured or unsecured, granted advances in the nature of loans to companies, employees and other parties as below:

GMCS & CO. FRN : 141236W Chartered Accountants

(Rs. In Lakhs)

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted/ provided during the year i. Subsidiaries, joint ventures & associates	-	-	-	-
ii. Parties other than subsidiaries, joint ventures & associates: - Employees	-	-	-	1.12
Balance outstanding as at balance sheet date in respect of above cases i. Subsidiaries, joint ventures & associates	-	-	-	-
ii. Parties other than subsidiaries, joint ventures & associates: - Employees	-	-	-	5.36

(b) According to the information and explanation given to us, the terms and conditions of the grant of loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

(c) Schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular;

(d) According to the information and explanation given to us, no amount is overdue in this respect;

(e) According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties;

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment in the nature of loans to its related parties as defined in Clause (76) of Section 2 of the Companies Act, 2013 ("the Act") .

4) According to the information and explanations given to us and based on our examination of records, the Company has not made any investments, granted any loans, or provided any security or guarantees. Accordingly, the provisions of Section 185 and 186 of the Companies Act, 2013 are not applicable to the Company.

5) The Company has not accepted deposits during the year and does not have any unclaimed deposits as at 31st March, 2025 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

6) To the best knowledge and according to the information and explanation given to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the act for any of the services rendered by the company.

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income tax, Good and services tax and any other material statutory dues applicable to it with the appropriate authorities.
(b) According to the information and explanations given to us no undisputed amounts payable in respect of the above were in arrears as at 31st March, 2025 for a period of more than six months from the date on when they become payable.

8) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year

GMCS & Co. FRN 141236W Chartered Accountants

9) (a) According to the information and explanation given to us, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) Company is not declared willful defaulter by any bank or financial institution or other lender,

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilized for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

10) (a) In our opinion, and according to the information and explanations given to us, the Company has not raised money by way of initial public offer or further public offer.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the requirements of Section 42 and Section 62 of the Companies Act, 2013 are not applicable.

11) (a) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) In our opinion the Company is not required to have internal audit system under section 138. Therefore, the provisions of clause 3 (xiv) (a) to (b) of the Order are not applicable to the Company.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a) of the Order is not applicable.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under Clause 3(xvi) (b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under Clause 3(xvi) (c) of the Order is not applicable to the Company.

(d) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.

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17) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

18) There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) The provision of sub-section (5) of Section 135 of the Companies Act, 2013 not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For G M C S & Co.
Chartered Accountants
FRN: 141236W

GMCS & CO. FRN: 141236W Chartered Accountants

Amit Bansal
Partner
M. No.: 424232
UDIN: 25424232BMJOHB3896
Place: Mumbai
Date: August 26, 2025

Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")
6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471

BALANCE SHEET AS AT 31.03.2025

(Rs in Lakhs)

	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I	**Equity & Liabilities**			
	1.Shareholders funds:			
	a.Share Capital	2	115.25	115.25
	b.Reserves and Surplus	3	873.81	401.21
	2.Non-Current liabilities:			
	a.Long-Term Borrowings	4	561.15	766.88
	b.Deffered Tax Liabilities	5	-	-
	c.Long Term Provisions	6	28.18	-
	3.Current Liabilities:			
	a.Short Term Borrowings	7	141.43	131.18
	b.Trade Payables			
	(i) Micro enterprises and small enterprises	8	2.69	4.03
	(ii) Other than micro enterprises and small enterprises.	8	432.07	449.50
	c.Other Current Liabilities	9	60.77	38.54
	d.Short Term Provisions	10	31.55	38.69
	Total		2,246.91	1,945.28
II	**Assets**			
	1.Non-Current Assets:			
	a.Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment	11	657.28	672.57
	b.Deffered Tax Assets	5	24.05	2.01
	c.Other Non - Current Assets	12	76.93	76.71
	2.Current Assets:			
	a.Inventories	13	409.45	448.62
	b.Trade Receivables	14	1,026.07	701.57
	c.Cash and Bank Balances	15	24.33	29.46
	d.Short Term Loans and Advances	16	28.79	14.33
	e.Other Current Assets		-	-
	Total		2,246.91	1,945.28

See accompanying notes to the financial statements, as under
Significant Accounting Policies — 1
Notes to the Financial Statements — 2 to 30

As per our report of even date
For G M C S & Co.
Chartered Accountant
FRN: 141236W

GMCS & CO. FRN: 141236W Chartered Accountants

Amit Bansal
Partner
M.No. 424232
UDIN:25424232BMIOHD3896
Date : August 26, 2025
Place : Mumbai

R.Thakker
G R Thakker

ROOPA SCREEN LTD. AHMEDABAD

For and on behalf of Board of Directors
Roopa Screen Limited
(Formerly known as Roopa Screen Private Limited)

K.Thakker
Kunal Thakker
Whole Time Director & CFO
DIN: 06495373

G R Thakker
Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date: August 26, 2025
Place: Ahmedabad

Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")
6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD AS ON 31.03.2025

(Rs. In lakhs)

Particulars	Note No.	For the period as on 31.03.2025	For the Year ended on 31.03.2024
I.Revenue from Operations	17	4,534.12	3,572.40
II.Other Incomes	18	28.92	14.01
III.Total Revenue (a)		4,563.04	3,586.41
IV.Expenses			
1.Cost of Materials Consumed	19	2,386 36	2,440.01
2.Purchase stock in trade	20	504.96	40.18
3.Change in Inventories of Finished goods & Work in progress	21	(41.98)	(96.77)
4.Employee Benefits Expenses	22	354.17	286.27
5.Finance Costs	23	90.88	128 74
6.Depreciation and amortization expenses	24	127.66	121.62
7.Other Expenses	25	514.43	465.86
V.Total Expenses (b)		3,936.47	3,385.91
V.Profit before exceptional , extraordinary items and tax	(I-II)	626.57	200.50
VI.Exceptional Items			-
IX.Profit before extraordinary items and tax	(V-VI)	626.57	200.50
XII. Profit before tax		626.57	200.50
XIII.Tax Expense			
a. Current Tax		163.84	56.45
b. Deffered Tax		(5.80)	0.02
XIV.Profit for the period from Continuing Operations		468.53	144.03
XV.Profit from Discontinuing Operations		-	-
XVI.Tax Expense of Discontinuing Operations		-	-
XVII.Profit from Discontinuing Operations after Tax		-	-
XVIII.Profit for the period		468.53	144.03
XIX. Basic & Diluted Earning Per Share	26	40 65	12.50

As an annexure to the Balance Sheet
For G M C S & Co.
Chartered Accountant
FRN: 141236W

GMCS & CO. FRN : 141236W Chartered Accountants

Amit Bansal
Partner
M.No. 424232
UDIN:25424232BMIOHD3896
Date : August 26, 2025
Place : Mumbai

For and on behalf of Board of Directors
Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")

ROOPA SCREEN LTD. AHMEDABAD

R. Thakker

Kunal Thakker
Whole Time Director & CFO
DIN: 06495373

G R Thakker

Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

R. Thakker
G R Thakker

Date: August 26, 2025
Place: Ahmedabad

Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")
6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471
CASH FLOW-STATEMENT FOR THE YEAR ENDED 31.03.2025

(Rs. In lakhs)

Particulars	For the period as on 31.03.2025	For the Year ended on 31.03.2024
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	626.57	200.50
Adjustments for:		
Depreciation & Amortisation Expense	127.66	121.62
Interest Income	(0.84)	(0.58)
Gratuity	9.65	-
Bad debts	0.40	-
Renting Of Commercial Vehicle	(6.86)	(6.12)
Balance Written back	(1.97)	-
Finance Cost	90.88	128.74
Operating Profit Before Working Capital Changes	**845.50**	**444.15**
Adjusted for (Increase)/ Decrease in:		
Long term provision	-	-
Trade Payables	(16.80)	(270.42)
Other Current Liabilities	21.78	(31.97)
Short term provision	5.27	-
Inventories	39.17	(228.67)
Trade Receivables	(324.90)	687.21
Short Term Loans and Advances	(14.45)	6.58
Cash Generated From Operations	**555.57**	**606.87**
Net Income Tax paid/ refunded	(174.71)	(20.20)
Net Cash Flow from/(used in) Operating Activities: (A)	**380.86**	**586.68**
Cash Flow From Investing Activities:		
Net (Purchases) of property, plant & equipments	(107.10)	(255.01)
Increase/(Decrease) in Fixed Deposits	(0.62)	(0.52)
Interest Income	0.84	0.58
Renting Of Commercial Vehicle	6.86	6.12
Net Increase/(Decrease) in Other Non Current Assets	(0.22)	(44.21)
Net Cash Flow from/(used in) Investing Activities: (B)	**(100.25)**	**(293.04)**
Cash Flow from Financing Activities:		
Increase in Long Term Borrowings	14.21	194.88
(Decrease) in Long Term Borrowings	(267.51)	(113.93)
Increase in Short Term Borrowing	57.82	-
(Decrease) in Short Term Borrowing	-	(251.24)
Interest on borrowings	(90.88)	(128.74)
Net Cash Flow from/(used in) Financing Activities (C)	**(286.35)**	**(299.03)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(5.74)	(5.40)
Cash & Cash Equivalents As At Beginning of the Year	19.60	25.00
Cash & Cash Equivalents As At End of the Year	13.86	19.60

See accompanying notes to the financial statements, as under	
Significant Accounting Policies	1
Notes to the Financial Statements	2 to 30

As per our report of even date
For G M C S & Co.
Chartered Accountant
FRN: 141236W

GMCS & CO. FRN : 141236W Chartered Accountants

Amit Bansal
Partner
M.No. 424232
UDIN:25424232BMIOHD3896
Date : August 26, 2025
Place : Mumbai

For and on behalf of Board of Directors
Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")

ROOPA SCREEN LTD. AHMEDABAD

R. Thakker G R Thakker

Kunal Thakker
Whole Time Director &
DIN: 06495373

Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date: August 26, 2025
Place: Ahmedabad

R. Thakker
G R Thakker

SUMMARY STATEMENT OF MATERIAL ACCOUNTING POLICIES & NOTES TO FINANCIAL INFORMATION

COMPANY OVERVIEW

The Company was originally incorporated as "Roopa Screen Private Limited" on April 12, 2013, under the provisions of the Companies Act, 2013, pursuant to a Certificate of Incorporation issued by Registrar of Companies, Ahmedabad. Thereafter, our Company was converted from private limited to public limited on January 9, 2025. The Corporate identification number of our Company is U28112GJ2013PLC074471. Roopa Screen Limited is engaged in the manufacturing and supply of high-quality Nickel Rotary Screens designed specifically for textile printing and processing.

I. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of preparation of Financial Statements:

The Balance Sheet as at March 31, 2025, and, the Statements of Profit and Loss for the period ended March 31, 2025, the Cash Flow Statement for the period ended March 31, 2025, , the Summary Statement of Material Accounting Policies, the Notes and Annexures as forming part of these Financial Statements (collectively, the "Financial Information"), as approved by the Board of Directors of the company.

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act.

The accounting policies adopted in the preparation of financial statements have been consistently applied. All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of operations and time difference between the provision of services and realization of cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

B. Use of Estimates

The preparation of financial statements is in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities. disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period Difference between the actual results and estimates are recognized in the period in which the results are known / materialized

C. ACCOUNTING CONVENTION

The Company follows the mercantile system of accounting, recognizing income and expenditure on accrual basis. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to specifically otherwise, are consistent with the generally accepted accounting principles.

The following significant accounting policies are adopted in the preparation and presentation of these financial statements:

1 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sales of goods are recognized on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers

Income from Services is recognized on an accrual basis when it is earned and the right to receive payment is reasonably assured.

Interest Income is Recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

2 Property, Plant and Equipment and Intangible Assets
i Property, Plant & Equipment .

a) Property, Plant and Equipment Intangible Assets are stated as per Cost Model i.e , at cost less accumulated depreciation and impairment, if any; Costs directly attributable to acquisition are capitalized until the Property, Plant and Equipment and Intangible Assets are ready for use, as intended by the management;

b) Subsequent expenditures relating to Property, Plant and Equipment and Intangible Assets are capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the cost of the item can be measured reliably. Repairs & maintenance costs are recognized in the Statement of profit & Loss when incurred;

c) The cost and related accumulated depreciated are eliminated from the financial statements upon sale or retirement of the asset and the resultant gains or losses are recognized in the Statement of Profit or Loss Assets to be disposed of are reported at the lower of the carrying value or the fair value less cost to sell:

d) Depreciation on fixed assets will be calculated using the Written Down Value (WDV) method, which involves applying depreciation rates prescribed under Schedule II to the Companies Act 2013, to the carrying amount of the asset. The carrying amount is reduced each year by the amount of depreciation charged.

f) Depreciation methods, useful lives, and residual values are reviewed periodically, including at each financial year end;

GMCS & Co. FRN : 141236W Chartered Accountants

R. Thakkar
G R Thakkar

ROOPA SCREEN LTD. AHMEDABAD

3 Capital Work in Progress

Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-progress. Property, Plant and Equipment under construction or installation, included in capital work-in-progress are not depreciated.

4 Impairment

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

5 Inventories

Raw material, Work in Progress and finished goods :

Raw Materials -Lower of cost and net realizable value. However, materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Cost is determined on First in First out (FIFO) basis.

Finished goods are valued cost or net realisable value whichever is lower.

Net realisable value is the estimated selling price in the ordinary course of business. less the estimated cost of completion and the estimated costs necessary to make the sale.

6 Foreign Exchange Transactions

All transactions in foreign currency are recorded at the rates of exchange prevailing at the date of transaction. Any gain/ loss on account of the fluctuation in the rate of exchange is recognized in the statement of Profit and Loss.

Monetary items in the form of Loans, Current Assets and Current Liabilities in foreign currencies outstanding at the close of the year are converted in Indian currency at the appropriate rates of exchange prevailing on the date of Balance Sheet. Resultant gain or loss on account of the fluctuation in the rate of exchange is recognized in the statement of Profit and Loss.

7 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non- cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

8 Borrowing Costs

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of an qualifying asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur

9 Income Tax

The accounting treatment for the Income Tax in respect of the Company's income is based on the Accounting Standard on 'Accounting for Taxes on Income' (AS-22). The provision made for Income Tax in Accounts comprises both, the current tax and deferred tax. Provision for Current Tax is made on the assessable Income Tax rate applicable to the relevant assessment year after considering various deductions available under the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences; being the differences between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Such deferred tax is quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date. The carrying amount of deferred tax asset/liability is reviewed at each Balance Sheet date and consequential adjustments are carried out.

10 Earnings Per Share

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

GMCS & CO. FRN : 141236W Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
G R Thakkar

11 Provisions and Contingent Liabilities

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the likely future outflow of economic benefits required to settle the obligation at the reporting date

Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

12 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

13 Investments

Investment which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.
On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.
Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary nature in value of investment.

14 Government Grants and Subsidies

Government grants and subsidies are recognised when there is reasonable assurance that the Company will comply with the conditions attached to them and the grants / subsidy will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognised as income over the life of a depreciable asset by way of a reduced depreciation charge.

When the grant or subsidy relates to an expense item, it is recognized as income over the periods necessary to match them on a systematic basis to the costs, which it is intended to compensate.

15 Contingencies and events occurring after the Balance Sheet date

Events that occur between balance sheet date and date on which these are approved, might suggest the requirement for an adjustment(s) to the assets and the liabilities as at balance sheet date or might need disclosure Adjustments are required to assets and liabilities for events which occur after balance sheet date which offer added information substantially affecting the determination of the amounts which relates to the conditions that existed at balance sheet date

16 Related Party Transactions

Related parties as defined under Accounting Standard - 18 'Related Party Disclosures' have been identified based on representations made by management and information available with the Company. All transactions with related parties are in the ordinary course of business and on arms' length basis.

17 Leases

The company has taken Office & factory on lease and classified as an Operating lease and lease rentals are recognized in profit or loss account as per lease terms

18 Segment Reporting

As per As -17 Segment Reporting is not applicable to the company for the reporting period.

GMCS & CO. FRN : 141236W Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
G R Thakkar

19 Employee Benefits

Defined-contribution plans:

All short-term employee benefits are accounted on undiscounted basis during the accounting period based on services rendered by employees

The Company's contribution to Provident Fund is determined based on a fixed percentage of the eligible employees' salary and charged to the Statement of Profit and Loss on accrual basis.

The Company has made provision for payment of Gratuity to its employees. This Provision is made as per the method prescribed under the Payment of Gratuity Act. The cost of providing gratuity under this plan is determined on the basis of actuarial valuation at year/period end. The Company has adopted the Accounting Standard 15 (revised 2005) on Employee Benefits during the financials period. The disclosure as envisaged under the Accounting Standard is provided hereunder:

Details of Gratuity Expenses	March 31, 2025
Profit and loss account for the period	
Current service cost	5.69
Interest on obligation	1.62
Expected return on plan assets	-
Net actuarial loss/(gain)	2.34
Recognized Past Service Cost-Vested	-
Benefits paid	
Loss (gain) on curtailments	-
Total included in 'Employee Benefit Expense	9.65
prior year charge	-
Total Charge to P&L	9.65
Reconciliation of defined benefit obligation	
Opening Defined Benefit Obligation	22.57
Transfer in/(out) obligation	-
Current service cost	5.69
Interest cost	1.62
Actuarial loss (gain)	2.34
Past service cost	-
Benefits paid	-0.31
prior year charge	-
Closing Defined Benefit Obligation	31.91
Table of experience adjustments	
Defined Benefit Obligation	-
Plan Assets	-
Surplus/(Deficit)	-
Reconciliation of plan assets	
Opening value of plan assets	-
Transfer in/(out) plan assets	-
Expenses deducted from the fund	-
Expected return	-
Actuarial gain/(loss)	-
Contributions by employer	-
Benefits paid	-
Closing value of plan assets	-
Details of Gratuity Expenses	
Reconciliation of net defined benefit liability	
Net opening provision in books of accounts	22.57
Transfer in/(out) obligation	9.65
Transfer (in)/out plan assets	-
Employee Benefit Expense	-
Benefits paid by the Company	-0.31
Contributions to plan assets	-
Closing provision in books of accounts	31.91
Bifurcation of liability	
Current Liability	3.73
Non-Current Liability	28.18
Net Liability	31.91
Principle actuarial assumptions	
Discount Rate	6.61%
Expected Return on Plan Assets	-
Salary Escalation Rate	10.00%
Employee turnover	20.00%
Mortality rate	IALM (2012-2014)

ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
G R Thakkar

GMCS & CO. FRN : 141236W Chartered Accountants

20 Extraordinary items, Exceptional items,

a) Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the financial statements.

Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.

b) On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.

II NOTES TO SUMMARY STATEMENTS:

1 Contingent liabilities and commitments (to the extent not provided for)

A disclosure for a contingent liability reported in the notes to restated financial restatements when there is a possible obligation that may, require an outflow of the Company's resources. Refer Note 27.

2 Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been reported to the extent of information memorandum received from the suppliers.

3 Related Party Transactions

Related party transactions are already reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Note - 28 of the enclosed financial statements.

4 Material Adjustments

Appropriate adjustments have been made in the financial statements, whenever required, by a reclassification of the corresponding items of assets, liabilities, and cash flow statement, in order to ensure consistency and compliance with requirements of Schedule VI and Accounting Standards.

5 The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required to be provided for.

6 The balances of trade payables, trade receivables, loans and advances are unsecured and considered as good are subject to confirmations of respective parties concerned.

7 Realizations

In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets and loans and advances are approximately of the same value as stated.

8 Contractual liabilities

All other contractual liabilities connected with business operations of the Company have been appropriately provided for

9 Amounts in the financial statements

Amounts in the financial statements are rounded off to nearest lacs. Figures in brackets indicate negative values.

For G M C S & Co.
Chartered Accountant
FRN: 141236W

Amit Bansal
Partner
M.No. 424232
UDIN: 25424232BMIDHD3896
Date : August 26, 2025
Place : Mumbai

GMCS & CO. FRN : 141236W Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

For and on behalf of Board of Directors
Roopa Screen Limited
(Formerly known as Roopa Screen Private Limited)

Kunal Thakker
Whole Time Director & CFO
DIN: 06495373

Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date: August 26, 2025
Place : Ahmedabad

Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")
6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471

Notes to the Financial Statements for the Period ended 31.03.2025

(Rs. In Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Note-2 : Share Capital		
1. Authorised Equity Share Capital		
15,00,000 Equity Share of Rs. 10 each	150.00	150.00
2. Issued, Subscribed & Paid-Up Equity Share Capital		
11,52,500 Equity Shares of Rs. 10 each	115.25	115.25
Total	115.25	115.25

a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Number of shares outstanding at the beginning of the Period	Qty	11,52,500.00	11,52,500.00
	Value (in Lakhs)	115.25	115.25
Add: Equity shares issued during the year		-	-
Number of shares outstanding at the end of the Period	Qty	11,52,500.00	11,52,500.00
	Value (in Lakhs)	115.25	115.25

b) Terms/ rights attached to shares

a. The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

b. In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

c. No shares have been bought back or allotted by way of bonus issue during last 5 years immediately preceding March 31, 2025.

d. Company does not have any Revaluation Reserve.

e.There are no calls unpaid by the Directors or officers of the company

f. There were no class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash during the reporting period.

c) Details of Shares held by each shareholder holding more than 5% shares

Name of shareholders	As at 31.03.2025	
	No. of shares	No. of shares
Kunal G. Thakkar	4,41,000	38.26%
Ghanshyambhai Thakkar	4,02,500	34.92%
Bhartiben Thakkar	1,49,000	12.93%
Preksha K Thakkar	1,05,000	9.11%
Total	10,97,500	95.23%

Name of shareholders	As at 31.03.2024	
	No. of shares	No. of shares
Kunal G. Thakkar	4,41,000	38.26%
Ghanshyambhai Thakkar	4,02,500	34.92%
Bhartiben Thakkar	1,49,000	12.93%
Preksha K Thakkar	1,05,000	9.11%
Total	10,97,500	95.23%

d) Details of Shares held by Promotors

Name of shareholders	As at 31.03.2025		
	No. of shares	% held	Change in %
Kunal G. Thakkar	4,41,000	38.26%	-
Ghanshyambhai Thakkar	4,02,500	34.92%	-
Bhartiben Thakkar	1,49,000	12.93%	-
Preksha K Thakkar	1,05,000	9.11%	-
Total	10,97,500	95.23%	-

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G R Thakker

ROOPA SCREEN LTD. AHMEDABAD

Name of shareholders	As at 31.03.2024		
	No. of shares	% held	Change in %
Kunal G. Thakkar	4,41,000	38.26%	-
Ghanshyambhai Thakkar	4,02,500	34.92%	-
Bhartiben Thakkar	1,49,000	12.93%	-
Preksha K Thakkar	1,05,000	9.11%	-
Total	**10,97,500**	**95.23%**	-

Particulars	As at March 31, 2025	As at March 31, 2024
Note-3 : Reserves and Surplus		
a. Securities Premium		
Opening balance	116.75	116.75
Add: For Shares Issued During the Year	-	-
Less: Prior Period Adjustments	(7.70)	
Closing Balance	**109.05**	116.75
b.Surplus Account		
Opening Balance	284.46	140.44
Add: Profit/(Loss) for the period	468.53	144.03
Add: Prior Period Adjustments	7.70	
Add/(less): Expenses for the Previous year	4.06	-
Closing Balance	**764.76**	284.46
Closing Balance of Reserves and Surplus	**873.81**	401.21

Notes :

1. Securities Premium : The amount received in excess of face value of the equity shares is recognised in Securities premium.
2. Retained Earning : Retained earnings are the profits that the Company has earned till date, add/(less) any transfers from/(to) general reserve, securities premium and debenture redemption reserve, dividends or other distributions paid to shareholders
3. Prior Period Adjustment: During the financial year 2024-25, the Company has identified certain errors in the accounting treatment of transactions relating to financial years 2014-15 and 2015-16. These errors had resulted in excess credit to Securities Premium in those years.

In accordance with the requirements of Accounting Standard (AS) 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, the said errors have been rectified by making an adjustment to the balance of Securities Premium in the current year.

Note-4 : Long Term Borrowings	As at March 31, 2025	As at March 31, 2024
Secured Loans		
Loans from Bank		
Term Loan	210.51	326.68
Vehicle loan	13.23	21.96
Less: Current Maturities	(77.32)	(124.89)
	146.42	223.75
Unsecured Loans		
(a) From Others		
Loan from Director	407.47	533.11
Loans from Relatives of Directors	7.26	10.01
Closing Balance of Long Term Borrowings	**561.15**	766.88

Notes :

1. The Company does not have any continuing default in repayment of loans and interest as on the reporting date.
2. The company has not been declared as "wilful defaulter" by any bank or financial institution or other lender.
3. The Company has not taken any loan from financial institution or banks for any specified purpose for which it is not utilised.
4. List of persons/entities classified as 'Promoters' and 'Promoter Group' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.

Note-5 : Deffered Tax Assets	As at March 31, 2025	As at March 31, 2024
(DTA) / DTL on Timing Difference	5.80	(0.02)
Add: Previous Years Impact in Opening balance	16.24	-
Less: Opening Balance	2.01	2.03
Closing of DTA/(DTL)	**24.05**	2.01

Notes :

1. The Company has created/reversed DTA/DTL as per AS-22 issued by ICAI.

ROOPA SCREEN LTD. AHMEDABAD

K. Thakkar
G R Thakkar

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Note-6 : Long Term Provisions	As at March 31, 2025	As at March 31, 2024
Gratuity Provision	28.18	-
Closing of Long Term Provisions	28.18	-

Note-7 : Short term Borrowings	As at March 31, 2025	As at March 31, 2024
Bank Overdraft & Cash Credits	64.11	6.29
Current Maturity of Long Term Borrowings		
Secured	77.32	124.89
Unsecured	-	-
Closing of Short term Borrowings	141.43	131.18

Note-8 : Trade Payables	As at March 31, 2025	As at March 31, 2024
A. Total outstanding dues of micro enterprises and small enterprises*; and	2.69	4.03
B. Total outstanding dues of creditors other than micro enterprises and small enterprises.	432.07	449.50
Closing Balance of Trade payables	434.76	453.52

*Dues of Micro and small enterprises includes medium category of trade payables as well.

Notes :

1. MSME category of Trade payables has been identified by the management and relied upon by the auditors.
2. Ageing of the Supplier, along with any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of age wise supplier balance is given below after considering from the date of transactions.

Particulars (Outstanding from due date of payment / from date of transaction)	As at March 31, 2025	As at March 31, 2024
i) MSME		
Less than 1 year	2.69	4.03
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
	2.69	4.03
ii) Others		
Less than 1 year	428.33	445.01
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	3.74	4.49
	432.07	449.50
iii) Disputed dues- MSME		
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
	-	-
iv) Disputed dues- Others		
Less than 1 year	-	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
	-	-
Total	434.76	453.52

Note:- There are no unbilled dues under trade payables

3. The information required to be disclosed under MSMED Act, 2006 has been determined to the extent such parties have been identified on the basis of the information available with company. The details of amount outstanding to Micro & Small Enterprises are as under:-

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ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
G R Thakkar.

Particulars	As at March 31, 2025	As at March 31, 2024
Principal amount from Micro and Small Enterprises	2.69	4.03
Interest due on above and the unpaid interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

Note-9 : Other Current Liabilities	As at March 31, 2025	As at March 31, 2024
Advances received from Customers	1.99	3.78
Other Payable		
Statutory Liabilities	35.35	10.26
Payable for Expenses	20.24	17.88
Interest payable on loan	-	1.48
Payable for Capital goods	-	1 97
Employee Benefit Expenses Payable	3.19	3.17
Closing Balance of Other current liabilities	**60.77**	**38.54**

Notes:
1. Other payable includes liability related to General Business expenditures

Note-10 : Short Term Provisions	As at March 31, 2025	As at March 31, 2024
Provision for Others		
Provision for Income Tax (net off advance tax and TDS)	27.82	38.69
Provision for Employee Benefits		
Provision For Gratuity	3.73	-
Closing Balance of Short term provisions	**31.55**	**38.69**

Note-12 : Other Non-Current Assets	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good		
Security Deposits	76.93	76.71
Closing Balance of Other Non-Current assets	**76.93**	**76.71**

Note-13 : Inventories	As at March 31, 2025	As at March 31, 2024
Raw Materials	165.48	245.66
Chemicals & Miscellaneous	14.26	13.22
Finished Goods	224.20	182.22
Packing material	5.51	7.52
Closing Balance of Inventories	**409.45**	**448.62**

Note :
1. Refer Material Accounting Policy Note - 4

Note-14 : Trade Receivables	As at March 31, 2025	As at March 31, 2024
Trade Receivables		
A. Secured, Considered Good		
B. Unsecured, Considered Good		
Aggregate amount of Trade Receivables outstanding for a period exceeding six months	78 82	74 05
Aggregate amount of Trade Receivables outstanding for a period Less than six months	947.25	627.53
Closing Balance of Trade receivables	**1,026.07**	**701.57**

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FRN : 141236W
Chartered Accountants

ROOPA SCREEN LTD.
AHMEDABAD

Notes :

1. There are no unbilled trade receivables.
2. List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
3. Trade Receivable Aging

Trade Receivables ageing schedule (Outstanding from due date of payment / from date of transaction)	As at March 31, 2025	As at March 31, 2024
(i) Undisputed Trade Receivables – considered good		
Less than 6 months	947.25	627.53
6 months - 1 year	23.63	9.97
1-2 years	4.79	9.88
2-3 years	6.56	14.36
More than 3 years	43.85	39.84
	1,026.07	701.57
(ii) Undisputed Trade Receivables – considered doubtful		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
(iii) Disputed Trade Receivables considered good		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
(iv) Disputed Trade Receivables considered doubtful		
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
Total	1,026.07	701.57

Note-15 : Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
Cash in hand		
A. Cash in Hand	13.86	19.60
Other Bank Balances		
FD With Bank with maturity more than 3 months but less than 12 months	10.47	9.85
Closing Balance of Cash and Cash equivalents	24.33	29.46

Notes:

1. Deposits are renewed by the banks automatically. The above amount is a fair estimate of the value of deposits with bank.

Note-16 : Short Term Loans & Advances	As at March 31, 2025	As at March 31, 2024
Advances to Suppliers	3.88	6.10
Advances to employee	5.36	4.24
Advance for Expenses	2.95	2.39
Prepaid Expenses	1.20	0.57
Preliminary expenses for IPO	15.40	-
Balance with Govt. Authorities	-	1.03
Closing Balance of Short Term Loans & Advances	28.79	14.33

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ROOPA SCREEN LTD. AHMEDABAD

R. Thomson
G R Thokkal

Note- 11 Property Plant & Equipments

Particulars	Gross Block				Depreciation				Netblock	
	Opening	Addition	Sale	Closing	Opening	Addition	Sale	Closing	as at 31.3.25	as at 31.3.24
Tangible assets										
Factory building	167.27	0.84	-	168.11	22.97	13.79	-	36.76	131.35	144.30
Plant & machinery	937.86	100.63	-	1038.49	454.20	96.59	-	550.79	487.70	483.66
Office Equipment	23.38	2.97	-	26.34	13.35	5.36	-	18.71	7.63	10.02
Computer & Printer	3.91	0.14	-	4.04	2.57	0.85	-	3.42	0.63	1.34
Electrical equipments	37.32	1.70	-	39.03	20.76	4.48	-	25.24	13.79	16.57
Laboratory Equipment	0.99	0.00	-	0.99	0.92	0.01	-	0.93	0.07	0.07
Furniture & fixture	9.12	0.00	-	9.12	3.91	1.35	-	5.26	3.86	5.21
Motor vehicle	62.99	1.28	-	64.27	46.77	5.24	-	52.01	12.26	16.23
Total	1242.84	107.55	-	1350.39	565.45	127.66	-	693.11	657.28	677.39

1. There has been no capital work in progress during the FY 2024-25.
2. Company does not have any intangible assets under development for the FY 2024-25.
3. The company has not revalued any Property, Plant & Equipments.
4. The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

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ROOPA SCREEN LTD. AHMEDABAD

R. Thamman

G R Thekkel

Roopa Screen Limited
(Formerly known as "Roopa Screen Private Limited")
6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471
Notes to the Financial Statements for the year ended 31.03.2025

(Rs. In Lakhs)

Particulars	For the period as on 31.03.2025	For the period as on 31.03.2024
Note-17 : Revenue from Operations		
(i) Revenue from operations		
Sales of goods		
Manufactured Products		
-Rotary Nickel Screen	3,989.75	3,520.78
Traded Goods		
- Nickel Metal	536.37	45.96
(ii) Other Operating Revenue		
Transport & freight	8.00	5.66
Total of Revenue from Operations	**4,534.12**	**3,572.40**

Notes:
1. Revenue from Operations and Other Operating Revenue doesn't include the GST amount.

2. Breakup of revenue from sale of Goods & services		
Domestic sale	4,534.12	3,572.40
Export sale	-	-
Total	**4,534.12**	**3,572.40**
Note-18 : Other Incomes		
Interest on Fixed deposit	0.69	0.58
Scrap sales	13.52	5.31
Renting of commercial vehicle	6.86	6.12
Balance Written back	1.97	-
Interest on Security deposit	0.15	-
Subsidy	5.74	2.00
Income tax refund	-	0.00
Total of Other Incomes	**28.92**	**14.01**
Note-19 : Cost of Material Consumed		
Opening Stock		
Raw materials	258.88	130.38
Packing materials	7.52	4.12
Add: Purchases	2,305.21	2,571.91
Less: Closing Stock		
Raw materials	179.74	258.88
Packing materials	5.51	7.52
Cost of Raw Material Consumed	**2,386.36**	**2,440.01**

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ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
G R Thakkar

1. Value of Purchases of Raw Materials:		
Indigenous	2,305.21	2,571.91
Imported*	-	-
Total	2,305.21	2,571.91

* Company does not have any imports during the reporting periods

2. Details of closing Inventory of Raw Materials		
Nickel metal	165.48	245.66
Copper & Miscellaneous chemicals	14.26	13.22
Packing Material	5.51	7.52
Total	185.25	266.40

Note-20 : Purchase of stock in trade

Purchases stock in trade	504.96	40.18
Total of Purchase of stock in trade	504.96	**40.18**

Note-21 : Change in Inventories of Finished goods & work in progress

Inventories at the beginning of the year		
Finished Goods	182.22	85.45
Inventories at the end of the year:		
Finished Goods	224.20	182.22
Net Changes	(41.98)	(96.77)

Note:

1.The Inventory has been physically verified on periodic basis by the management.

1. Details of closing Inventory of Raw Materials		
Rotary Nickel Screen	224.20	182.22
Total	224.20	182.22

Note-22 : Employee Benefits Expenses

Director Remuneration	65.40	51.00
Salaries & Bonus	72.68	59.51
Contribution to PF , ESIC & Other Funds	21.73	16.99
Gratuity	9.65	-
Wages	136.55	114.50
Leave encashment	7.48	6.60
Staff welfare Expense	40.68	37.68
Total of Employee Benefits Expenses	354.17	286.27

Note-23: Finance Cost

Interest Expense on:		
Unsecured Loan	26.74	34.26
Term Loan	24.45	42.09
Vehicle Loan	1.70	2.46
Cash credit	34.52	42.88
Other Financial charges:		
Processing fees & Bank Charges	3.47	7.05
Total of Finance cost	90.88	128.74

Note-24: Depreciation & Amortization

Depreciation	127.66	121.62
Total of Depreciation & Amortization	127.66	121.62

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Chartered Accountants

ROOPA SCREEN LTD.
AHMEDABAD

R. Thakkar
G.R.Thakkar.

Note-25: Other Expenses

[A].Manufacturing Exp		
Power & Fuel	380.88	304.48
Labour Charges	20.97	15.95
Factory expenses	8.03	13.36
Factory Rent	7.80	7.38
Water Charges	4.03	3.36
Freight inward	1.77	2.51
Total	**423.47**	**347.03**
[B].Administration Expenses		
Advertisement & Exhibition Expenses	0.30	4.00
Audit Fees	2.00	0.74
Bad debts	0.40	7.76
Conveyance	7.81	4.87
Commission Charges	0.89	11.97
Computer Expenses	1.23	0.60
Discount	1.18	11.65
Factory Operating License	1.94	0.47
Freight, Loading and Unloading Charges	8.66	8.67
Insurance	2.72	2.47
Goods damaged	1.41	-
Legal & Professional Fees	4.64	3.41
Miscellaneous Expenses	1.55	2.63
Printing and stationary	1.97	2.47
Rent	12.91	10.62
Repairs & Maintenance	12.81	11.30
Telephone & Internet Expenses	1.65	2.24
Postage and Courier Expenses	0.44	0.46
Rates & taxes	1.47	0.43
Security Charges	3.12	-
Travelling Expenses	2.05	4.73
Vehicle running and operating Expenses	19.57	27.27
Penalty & Interest	0.24	0.06
Total of Other Expenses	**514.43**	**465.86**

Note-25 (A): Payment to auditors

For Statutory Audit	2.00	0.74
Total	**2.00**	**0.74**

Note-26: Earning Per Share

Net Profit after tax (in Lakhs) as per statement of Profit and Loss attributable to Equity Shareholders	468.53	144.03
Weighted Average number of equity shares used as denominator for calculating EPS*	11,52,500.00	11,52,500.00
Basic & Diluted Earning per share	**40.65**	**12.50**

Note-27: Contingent Liability & Capital Commitments

	-	-
Total	-	-

*Company does not have any contingent Liability and Capital Commitments for the reporting periods

GMCS & CO. FRN: 141236W Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

R Thakkar
G R Thakkar.

Note-28

Related Party Disclosures

(a). Detail of Related Parties with whom transactions have been taken place during the year

(i) Key management personnel (KMP) and their close members of family

Name of the related party	*Nature of Relationship*
Key Managerial Personnel	
Ghanshyambhai Ranchhodbhai Thakkar	Managing Director
Preksha Kunal Thakkar	Executive Director
Bhartiben Ghanshyambhai Thakkar	Non Executive Director
Kunal Ghanshyambhai Thakker	Whole Time Director & CFO
Deval G Thakkar	Relative of director

(ii) Entity controlled or jointly controlled by a person identified in (i) above

Roopa Engineers

(b). Transactions with related parties

Particulars	**Nature of Transaction**	**As at March 31, 2025**	**As at March 31, 2024**
Ghanshyambhai Ranchhodbhai Thakkar	Rent Expenses	4.44	4.44
	Director Remuneration	18.00	15.00
	Interest on loan	11.13	13.07
	Loan received (liability)	53.00	66.00
	Loan repaid (liability)	104.35	15.81
	Reimbursement of expenses	1.09	1.41
	Loan Closing balance Assets/(Liability)	-174.76	-216.06
Preksha Kunal Thakkar	Director Remuneration	15.00	10.80
	Interest on loan	2.22	1.63
	Loan received (liability)	5.50	14.50
	Loan repaid (liability)	25.22	0.36
	Loan Closing balance Assets/(Liability)	-15.84	-33.34
Bhartiben Ghanshyambhai Thakkar	Director Remuneration	8.40	8.40
	Interest on loan	3.01	2.94
	Loan received (liability)	18.50	5.50
	Loan repaid (liability)	7.30	2.29
	Loan Closing balance Assets/(Liability)	-52.98	-38.77
Kunal Ghanshyambhai Thakker	Rent Expenses	1.80	1.80
	Director Remuneration	24.00	16.80
	Interest on loan	10.38	15.40
	Loan received (liability)	5.00	38.00
	Loan repaid (liability)	96.43	20.54
	Reimbursement of expenses	0.00	0.37
	Loan Closing balance Assets/(Liability)	-163.90	-244.94
Deval G Thakkar	Salary	0.00	0.25
	Interest on loan	0.00	1.22
	Loan repaid (Liability	2.75	6.72
	Closing balance of loan asset/(liability)	-7.26	-10.01
Roopa Engineers	Sales	125.35	95.42
	Renting of commercial vehicle	6.86	6.12

Note:

1. List of Related parties has been identified by the management and relied upon by the Auditor.
2. Amounts are exclusive of Indirect Taxes

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ROOPA SCREEN LTD. AHMEDABAD

K. Thakkar

G R Thakkar.

Note-29 Ratio and Its Elements

Sr. No.	Ratios	Formula Heads	2024-25	2023-24	Change in Ratio
1	Current Ratio (in times)	Current Assets/ Current Liabilities	2.23	1.80	23.45%
2	Debt Equity Ratio (in times)	Total Debt/ Total Equity	0.71	1.74	-59.15%
3	Debt Service Coverage Ratio (in times)	EBITDA/ (Interest Expense + Current payment of Principal amount)	5.11	1.80	183.88%
4	Return on Equity Ratio (in %)	Profit after tax/ Average Equity	62.24%	32.41%	92.07%
5	Inventory Turnover Ratio (in times)	Cost of Goods Sold / Average Inventory	6.64	7.13	-6.85%
6	Trade Receivables Turnover Ratio (in times)	Sales/Average Trade Receivables	5.25	3.42	53.57%
7	Trade Payables Turnover Ratio (in times)	Purchases/Average Trade Payables	6.33	4.44	42.61%
8	Net Capital Turnover Ratio (in times)	Revenue from Operations/Average Working Capital	6.71	7.09	-5.37%
9	Net Profit Ratio (in %)	Profit for the year/Revenue from operations	10.33%	4.03%	156.31%
10	Return on Capital Employed (in %)	Profit before tax and finance costs/ Equity and borrowings	42.21%	22.78%	85.30%

Ratios	Reason for change
Debt Equity Ratio	Ratio decreased due to increase in profits and repayment of borrowings
Debt Service Coverage Ratio	Ratio increased due to increase in profits and decrease in borrowings
Return on Equity Ratio	Ratios increased due to increase in profits
Trade Receivables Turnover Ratio	Ratio increased due to decrease in average trade receivables and increase in revenue
Trade Payables Turnover Ratio	Ratio increased due to decrease in average trade payables and increase in purchases
Net Profit Ratio	Ratio increased due to increase in profit and revenue
Return on Capital Employed	Ratio increased due to increase in profits

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ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar

G R Thakkar

Note-30 Additional Regulatory Information

Details of Benami Property held by the Company
The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

Stock statement
The Company has borrowings from banks or financial institutions on the basis of security of current assets, in Financial year 2024-25.

Statement of Reconciliation :

Period	As per books	As per Statement provided to bank	Discrepancies	% of Change	Reason
Mar-25	1000.77	893 85	106.92	10.68%	Stock of Chemical and Packing Materials is not included in the stock statement provided to bank and Inclusion of certain Liabilities not forming part of Creditors for Goods.
Mar-24	696.67	495.10	201.57	28.93%	Stock of Chemical and Packing Materials is not included in the stock statement provided to bank and Inclusion of certain Liabilities not forming part of Creditors for Goods.

Details of Loans and advances
The company has not granted any loans and advances to promoters, directors, key managerial personnel (KMPs) and the related parties which are repayable on demand or without specifying any terms or period of repayment.

Willful Defaulter
The company has not been declared as a willful Defaulter by any Financial Institution or bank as at the date of Balance Sheet

Relationship with Struck off Companies
The Company do not have any transactions with companies struck off.

Registration of charges or satisfaction with Registrar of Companies (ROC)
The Company has no pending charges or charges pending satisfaction which are yet to be registered with the ROC beyond the statutory period.

Compliance with number of layers of companies
The company has complied with the provision of the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

Compliance with approved Scheme(s) of Arrangements
There are no Schemes of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act,

Discrepancy in utilization of borrowings
The company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date. There are no discrepancy in utilization of borrowings.

Utilization of Borrowed funds and share premium:
(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries).
(B) the company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party)

The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries): or
b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or,
b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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ROOPA SCREEN LTD. AHMEDABAD

R. Thakkar
GRThakkel.

Undisclosed income

The Company has no transaction that is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency.

No dividend was declared and paid during the FY 24-25.

Balance of trade receivables, trade payables, borrowings, and Loans and Advances and Deposits are subject to confirmation.

During the financial years ended 2024-25, company has no extra ordinary items to be disclosed in accordance with the requirements of AS - 5.

For G M C S & Co.
Chartered Accountant
FRN: 141236W

GMCS & Co. Chartered Accountants FRN : 141236W

Arpit Bansal
Partner
M.No. 424232
UDIN: 25424232BMIOHD3896
Date : August 26, 2025
Place : Mumbai

For and on behalf of Board of Directors
Roopa Screen Limited
(Formerly known as Roopa Screen Private Limited)

ROOPA SCREEN LTD. AHMEDABAD

Kunal Thakker
Whole Time Director & CFO
DIN: 06495373

Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date: August 26, 2025
Place : Ahmedabad