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
Email: accounts@roopaindia.in , Website: www.roopaindia.in, Phone: 079-29755557
BALANCE SHEET AS AT MARCH 31, 2026

(Rs in Lakhs)

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I	**Equity & Liabilities**			
	1. Shareholders funds:			
	a. Share Capital	2	806.75	115.25
	b. Reserves and Surplus	3	830.64	873.81
	2. Non-Current liabilities:			
	a. Long-Term Borrowings	4	74.40	561.15
	b. Deferred Tax Liabilities	5	-	-
	c. Long Term Provisions	6	40.00	28.18
	3. Current Liabilities:			
	a. Short Term Borrowings	7	667.35	141.43
	b. Trade Payables			
	(i) Micro enterprises and small enterprises	8	0.84	2.69
	(ii) Other than micro enterprises and small enterprises.	8	475.06	432.07
	c. Other Current Liabilities	9	55.94	60.77
	d. Short Term Provisions	10	49.23	31.55
	Total		3,000.22	2,246.91
II	**Assets**			
	1. Non-Current Assets:			
	a. Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment	11	672.57	657.28
	(ii) Intangible Assets	11	3.40	-
	b. Deferred Tax Assets	5	30.29	24.05
	c. Long Term Loans & Advances	12	111.00	-
	d. Other Non - Current Assets	13	81.25	76.93
	2. Current Assets:			
	a. Inventories	14	698.40	409.45
	b. Trade Receivables	15	1,277.75	1,026.07
	c. Cash and Bank Balances	16	30.06	24.33
	d. Short Term Loans and Advances	17	95.50	28.79
	e. Other Current Assets		-	-
	Total		3,000.22	2,246.91

See accompanying notes to the financial statements, as under

Significant Accounting Policies	1
Notes to the Financial Statements	2 to 32

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

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

Amit Bansal
Partner
M.No. 424232
UDIN: 26424232ETIRVR3013
Date : September 07, 2026
Place : Mumbai

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

Kunal Thakker	**Ghanshyambhai Thakkar**
Whole Time Director & CFO	Managing Director
DIN: 06495373	DIN: 06601057

ROOPA SCREEN LTD. AHMEDABAD

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date:
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
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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In lakhs)

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I. Income			
a. Revenue from Operations	18	5,072.73	4,534.12
b. Other Incomes	19	59.28	28.92
II. Total Income		5,132.01	4,563.04
III. Expenses			
a. Cost of Materials Consumed	20	2,388.42	2,386.36
b. Purchase stock in trade	21	825.60	504.96
c. Change in Inventories of Finished goods	22	(146.91)	(41.98)
d. Employee Benefits Expenses	23	393.37	354.17
e. Finance Costs	24	73.06	90.90
f. Depreciation and amortization expenses	25	123.95	127.66
g. Other Expenses	26	605.89	514.40
IV. Total Expenses		4,263.37	3,936.47
V. Profit before exceptional , extraordinary items and tax (II-IV)		868.63	626.57
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V-VI)		868.63	626.57
VIII. Extraordinary Items		-	-
IX. Profit before tax		868.63	626.57
X. Tax Expense			
a. Current Tax		226.54	163.84
b. Deferred Tax		(6.24)	(5.80)
XI. Profit for the period from Continuing Operations		648.33	468.53
XII. Profit from Discontinuing Operations		-	-
XIII. Tax Expense of Discontinuing Operations		-	-
XIV. Profit from Discontinuing Operations after Tax		-	-
XV. Profit for the period		648.33	468.53
XVI. Earning per equity share of face value of Rs. 10 each	27		
a. Basic in Rs.		8.04	5.81
b. Diluted in Rs.		8.04	5.81

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: 26424232ETIRVR3013
Date : September 07, 2026
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:
Place: Ahmedabad

Roopa Screen Limited
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6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	868.63	626.57
Adjustments for:		
Depreciation & Amortisation Expense	123.95	127.66
Interest Income	(5.21)	(0.84)
Gratuity	13.99	9.65
Bad debts	19.82	0.40
Unrealised Foreign Exchange Gain	(0.09)	-
Renting Of Commercial Vehicle	(7.52)	(6.86)
CSR provision	0.02	-
Balance Written back	-	(1.97)
Finance Cost	73.06	90.90
Operating Profit Before Working Capital Changes	**1,086.64**	**845.52**
Adjusted for (Increase)/ Decrease in:		
Trade Payables	41.15	(16.80)
Other Current Liabilities	(4.83)	24.18
Short term provision	-	5.27
Inventories	(288.95)	39.17
Trade Receivables	(271.40)	(324.90)
Short Term Loans and Advances	(66.71)	(16.85)
Cash Generated From Operations	**495.89**	**555.59**
Net Income Tax paid/ refunded	(211.05)	(174.71)
Net Cash Flow from/(used in) Operating Activities: (A)	**284.84**	**380.88**
Cash Flow From Investing Activities:		
Purchases of property, plant & equipments	(142.63)	(107.10)
(Increase)/Decrease in Fixed Deposits	(12.79)	(0.62)
Long Term Loans & Advances	(111.00)	-
Interest Income	5.21	0.84
Renting Of Commercial Vehicle	7.52	6.86
Net (Increase)/Decrease in Other Non Current Assets	(4.31)	(0.22)
Net Cash Flow from/(used in) Investing Activities: (B)	**(258.01)**	**(100.25)**
Cash Flow from Financing Activities:		
Increase in Long Term Borrowings	-	14.21
(Decrease) in Long Term Borrowings	(486.75)	(267.51)
Increase in Short Term Borrowing	525.92	57.82
Finance Cost	(73.06)	(90.90)
Net Cash Flow from/(used in) Financing Activities (C)	**(33.89)**	**(286.37)**
Net Increase/(Decrease) in Cash and Cash Equivalents A+B+C)	(7.06)	(5.74)
Cash and Cash Equivalents As At Beginning of the Year	13.86	19.60
Cash and Cash Equivalents As At End of the Year	**6.80**	**13.86**

FRN : 141236W
Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar

Components of Cash and Cash Equivalents:

Particulars	As at March 31, 2026	As at March 31, 2025
Cash in Hand	6.80	13.86
Cash and cash equivalents as per Cash Flow Statement	**6.80**	**13.86**

See accompanying notes to the financial statements, as under

Significant Accounting Policies	1
Notes to the Financial Statements	2 to 32

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: 26424232ETIRVR3013
Date : September 07, 2026
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:
Place: Ahmedabad

SUMMARY STATEMENT OF MATERIAL ACCOUNTING POLICIES & NOTES TO FINANCIAL INFORMATION

1 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, 2026, and, the Statements of Profit and Loss for the year ended March 31, 2026, the Cash Flow Statement for the year ended March 31, 2026, 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 have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises the 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, and the relevant 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. 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 the Company's operations and the time involved between the acquisition of goods/inventory and their realization into 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;

FRN : 141236W Chartered Accountants

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ROOPA SCREEN LTD. AHMEDABAD

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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 is being calculated using the Written Down Value (WDV) method, which involves applying depreciation rates dervied from useful life as 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;

ii. Intangible assets :

Intangible assets are stated at cost of acquisition, net of recoverable taxes, less accumulated amortisation and impairment losses, if any. All costs directly attributable to the acquisition of intangible assets are capitalised. Amortisation of intangible assets is provided on the Written Down Value (WDV) method.

3 **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.

4 **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.

5 **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.

6 **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.

7 **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

8 **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.

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V.R. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar

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.

9 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.

10 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.

11 Cash and Bank Balances

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.

12 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.

13 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.

14 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.

15 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 an arm's length basis. Details of transactions with related parties are disclosed in Note 30 to the financial statements.

GMCS & CO.
FRN : 141236W
Chartered Accountants

R. Thakkar

ROOPA SCREEN LTD.
AHMEDABAD

GRThakkar.

16 **Leases**

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

17 **Segment Reporting**

The Company operates in a single business segment, i.e., Rotary Nickel Screen, and accordingly, no separate segment reporting is required.

18 **Employee Benefits**

Defined Contribution:

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.

Defined Benefits:

Leave balances are not carried forward and are settled in the same year. Accordingly, there is no outstanding obligation for leave encashment as at the reporting date.

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 company's gratuity plan is unfunded. The cost of providing gratuity under this plan is determined on the basis of actuarial valuation at year 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, 2026	March 31, 2025
Profit and loss account for the period		
Current service cost	6.87	5.69
Interest on obligation	2.11	1.62
Expected return on plan assets	-	-
Net actuarial loss/(gain)	5.01	2.34
Recognized Past Service Cost-Vested	-	-
Benefits paid	-	-
Loss (gain) on curtailments	-	-
Total included in 'Employee Benefit Expense'	**13.99**	**9.65**
prior year charge	-	
Total Charge to P&L	**13.99**	**9.65**
Reconciliation of defined benefit obligation		
Opening Defined Benefit Obligation	31.91	22.57
Current service cost	6.87	5.69
Interest cost	2.11	1.62
Actuarial loss (gain)	5.01	2.34
Past service cost	-	
Benefits paid	-	-0.31
prior year charge	-	-
Closing Defined Benefit Obligation	**45.90**	**31.91**
Details of Gratuity Expenses		
Reconciliation of net defined benefit liability		
Net opening provision in books of accounts	31.91	22.57
-Transfer in/(out) obligation	-	-
Transfer (in)/out plan assets	-	-
Employee Benefit Expense	13.99	9.65
Benefits paid by the Company	-	-0.31
Contributions to plan assets	-	-
Closing provision in books of accounts	**45.90**	**31.91**
Bifurcation of liability		
Current Liability	5.90	3.73
Non-Current Liability	40.00	28.18
Net Liability	**45.90**	**31.91**
Principle actuarial assumptions		
Expected expenses for next year	12.50	8.98
Discount Rate	6.89%	6.61%
Expected Return on Plan Assets	-	-
Salary Escalation Rate	10.00%	10.00%
Employee turnover	20.00%	20.00%
Mortality rate	IALM (2012-2014)	IALM (2012-2014)

GMCS & CO. FRN : 141236W Chartered Accountants

ROOPA SCREEN LTD. AHMEDABAD

V. Thakkar GRThakker.

19 Extraordinary items, Exceptional items, Prior period items & changes in accounting policies

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.

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

GMCS & CO.
FRN : 141236W
Chartered Accountants

Amit Bansal
Partner
M.No. 424232
UDIN: 26424232ETIRVR3013
Date : September 07, 2026
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

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Managing Director
DIN: 06601057

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date:
Place : Ahmedabad

Roopa Screen Limited
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6, Sudama Estate, B/h, Swastik Bansidhar Opp. Sudama Furniture, Narol, Ahmedabad, Gujarat, India, 382405
CIN : U28112GJ2013PLC074471
Notes to the Balance sheet as at March 31, 2026

(Rs. In Lakhs)

Note-2: Share Capital	As at March 31, 2026	As at March 31, 2025
Authorised Equity Share Capital		
1,20,00,000 Equity Shares of Rs. 10 each	1200.00	-
15,00,000 Equity Shares of Rs. 10 each	-	150.00
Issued, Subscribed & Paid-Up Equity Share Capital		
80,67,500 Equity Shares of Rs. 10 each	806.75	-
11,52,500 Equity Shares of Rs. 10 each	-	115.25
Closing Balance of Share Capital	**806.75**	**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: Bonus shares issued during the year		69,15,000.00	-
Number of shares outstanding at the end of the Period	Qty	80,67,500.00	11,52,500.00
	Value (in Lakhs)	806.75	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, 2026, Except, on September 22, 2025, the Company issued 69,15,000 bonus equity shares of face value ₹10 each in the ratio of 6:1 to the existing shareholders.

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 31.03.2026	
	No. of shares	% held
Kunal G. Thakkar	30,87,000	38.26%
Ghanshyambhai Thakkar	28,17,500	34.92%
Bhartiben Thakkar	10,43,000	12.93%
Preksha K Thakkar	7,35,000	9.11%
Total	**76,82,500**	**95.23%**

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K. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

Name of shareholders	As at 31.03.2025	
	No. of shares	% held
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 31.03.2026		
	No. of shares	% held	Change in %
Kunal G. Thakkar	30,87,000	38.26%	-
Ghanshyambhai Thakkar	28,17,500	34.92%	-
Bhartiben Thakkar	10,43,000	12.93%	-
Preksha K Thakkar	7,35,000	9.11%	-
Total	**76,82,500**	**95.23%**	

Note: As per the Guidance Note on Schedule III, the percentage of shares held by promoters is calculated based on the number of shares held. During the year, the Company issued bonus shares in the ratio of 6:1, resulting in an increase in the number of shares held by the promoters.

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%**	

Note-3: Reserves and Surplus	**As at March 31, 2026**	**As at March 31, 2025**
Securities Premium		
Opening balance	109.05	116.75
Less: Used for bonus issue	(109.05)	-
Less: Prior Period Adjustments	-	(7.70)
Closing Balance	-	**109.05**
Surplus Account		
Opening Balance	764.76	284.46
Add: Profit/(Loss) for the period	648.33	468.53
Add: Prior Period Adjustments	-	7.70
Add/(Less): Expenses for the Previous year	-	4.06
Less: Used for bonus issue	(582.45)	-
Closing Balance	**830.64**	**764.76**
Closing Balance of Reserves and Surplus	**830.64**	**873.81**

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.

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.

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K. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

Note-4 : Long Term Borrowings	As at March 31, 2026	As at March 31, 2025
Secured Loans		
Loans from Bank		
Term Loan	136.92	210.51
Vehicle loan	-	13.23
Less: Current Maturities	(62.52)	(77.32)
	74.40	146.42
Unsecured Loans		
From Others		
Loan from Director	-	407.47
Loans from Relatives of Directors	-	7.26
Closing Balance of Long Term Borrowings	**74.40**	**561.15**

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 : Deferred Tax Assets	As at March 31, 2026	As at March 31, 2025
DTA / (DTL) on Timing Difference	6.24	5.80
Add: Previous Years Impact in Opening balance	-	16.24
Add: Opening Balance	24.05	2.01
Closing Balance of DTA/(DTL)	**30.29**	**24.05**

Notes :

1. The Company has created/reversed DTA/DTL as per AS-22 issued by ICAI.
2. Major components of deferred tax arising in account of timing differences are:

Timing difference due to depreciation	74.45	63.63
Deferred tax assets/ (liabilities) (a)	18.74	16.01
Timing difference due to gratuity	45.90	31.91
Deferred tax assets/ (liabilities) (b)	11.55	8.03
Cumulative balance of deferred tax assets/ (liabilities) (Net) (a+b)	**30.29**	**24.05**

Note-6 : Long Term Provisions	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits		
Gratuity Provision	40.00	28.18
Closing of Long Term Provisions	**40.00**	**28.18**

Note-7 : Short Term Borrowings	As at March 31, 2026	As at March 31, 2025
Secured loans		
Bank Overdraft & Cash Credits	264.82	64.11
Unsecured loans		
Loan from Director	340.02	-
Current Maturity of Long Term Borrowings		
Secured	62.52	77.32
Closing of Short Term Borrowings	**667.35**	**141.43**

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R. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkel.

Note-8 : Trade Payables	**As at March 31, 2026**	**As at March 31, 2025**
A. Total outstanding dues of micro enterprises and small enterprises; and	0.84	2.69
B. Total outstanding dues of creditors other than micro enterprises and small enterprises.	475.06	432.07
Closing Balance of Trade payables	**475.90**	**434.76**

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, 2026**	**As at March 31, 2025**
i) MSME		
Less than 1 year	0.84	2.69
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
	0.84	2.69
ii) Others		
Less than 1 year	471.33	428.33
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	3.74	3.74
	475.06	432.07
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	**475.90**	**434.76**

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:-

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Principal amount from Micro and Small Enterprises	0.84	2.69
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	-	-

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ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

Note-9 : Other Current Liabilities	As at March 31, 2026	As at March 31, 2025
Advances received from Customers	0.25	1.99
Other Payable		
Statutory Liabilities	36.24	35.35
Payable for Expenses	15.84	20.24
Employee Benefit Expenses Payable	3.61	3.19
Closing Balance of Other Current Liabilities	**55.94**	**60.77**

Notes:

1. Other payable includes liability related to General Business expenditures

Note-10 : Short Term Provisions	As at March 31, 2026	As at March 31, 2025
Provision for Others		
Provision for Income Tax (net off income tax assets) FY 25-26	43.31	-
Provision for Income Tax (net off income tax assets) FY 24-25	-	27.82
Provision for CSR Expenses	0.02	-
Provision for Employee Benefits		
Provision For Gratuity	5.90	3.73
Closing Balance of Short Term Provisions	**49.23**	**31.55**

Note-12 : Long Term Loans and Advances	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Capital Advances	111.00	-
Closing Balance of Long term Loans and Advances	**111.00**	**-**

Note-13 : Other Non-Current Assets	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Security Deposits	81.25	76.93
Closing Balance of Other Non-Current Assets	**81.25**	**76.93**

Note-14 : Inventories	As at March 31, 2026	As at March 31, 2025
Raw Materials	305.52	165.48
Chemicals & Miscellaneous	13.77	14.26
Finished Goods	371.11	224.20
Packing Material	8.01	5.51
Closing Balance of Inventories	**698.40**	**409.45**

Note :

1. Refer Material Accounting Policy Note - 4

Note-15 : Trade Receivables	As at March 31, 2026	As at March 31, 2025
A. Secured, Considered Good	-	-
B. Unsecured, Considered Good		
i. Aggregate amount of Trade Receivables outstanding for a period exceeding six months	122.76	78.82
ii. Aggregate amount of Trade Receivables outstanding for a period Less than six months	1,154.99	947.25
Closing Balance of Trade Receivables	**1,277.75**	**1,026.07**

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

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R. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

Particulars (Outstanding from due date of payment / from date of transaction)	As at March 31, 2026	As at March 31, 2025
(i) Undisputed Trade Receivables – considered good		
Less than 6 months	1,154.99	947.25
6 months - 1 year	75.47	23.63
1-2 years	18.71	4.79
2-3 years	1.72	6.56
More than 3 years	26.87	43.85
	1,277.75	1,026.07
(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	**1,277.75**	**1,026.07**

Note-16 : Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
Cash in hand		
Cash in Hand	6.80	13.86
Other Bank Balances		
FD With Bank with maturity more than 3 months but less than 12 months	23.26	10.47
Closing Balance of Cash and Bank Balances	**30.06**	**24.33**

Notes:

1. Deposits are renewed by the banks automatically. The above amount is a fair estimate of the value of deposits with bank.
2. No fixed deposits with banks are under lien or pledged as margin money against letters of credit, bank guarantees or any other facility.

Note-17 : Short Term Loans & Advances	As at March 31, 2026	As at March 31, 2025
Advances to Suppliers	2.75	3.88
Advances to Employee	5.38	5.36
Advance for Expenses	10.91	2.95
Prepaid Expenses	24.57	1.20
Preliminary expenses for IPO	51.89	15.40
Closing Balance of Short Term Loans & Advances	**95.50**	**28.79**

Notes:

1. 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.

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R. Thakkar

ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

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 Statement of Profit & Loss for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Note-18 : Revenue from Operations		
Revenue from operations		
Sales of goods		
Manufactured Products		
-Rotary Nickel Screen		
Domestic	4,207.34	3,989.75
Export	-	-
Traded Goods		
-Nickel Metal	856.50	536.37
Other Operating Revenue		
Transport & freight	8.88	8.00
Total of Revenue from Operations	**5,072.73**	**4,534.12**
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	5,057.10	4,534.12
Export sale	15.63	-
Total	5,072.73	4,534.12
Note-19 : Other Income		
Export Duty drawback	0.17	-
Foreign exchange gain	0.48	-
Interest on Fixed deposit	0.88	0.69
Scrap sales	13.12	13.52
Renting of commercial vehicle	7.52	6.86
Balance Written back	-	1.97
Interest on Security deposit	4.33	0.15
Government Interest Subsidy	26.27	-
Electricity subsidy	6.51	5.74
Income tax refund	-	-
Total of Other Income	**59.28**	**28.92**
Note-20 : Cost of Material Consumed		
Opening Stock		
Raw materials	179.74	258.88
Packing materials	5.51	7.52
Add: Purchases	2,530.47	2,305.21
Less: Closing Stock		
Raw materials	319.29	179.74
Packing materials	8.01	5.51
Cost of Raw Material Consumed	**2,388.42**	**2,386.36**
Notes:		
1. Value of Purchases of Raw Materials:		
Indigenous	2,530.47	2,305.21
Imported*	-	-
Total	2,530.47	2,305.21
* Company does not have any imports during the reporting periods		
2. Details of closing Inventory of Raw Materials		
Nickel metal	305.52	165.48
Chemicals & Miscellaneous	13.77	14.26
Packing Material	8.01	5.51
Total	327.30	185.25

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ROOPA SCREEN LTD. AHMEDABAD

G R Thakkar.

Note-21 ***: Purchases of stock in trade***		
Purchases stock in trade	825.60	504.96
Total of Purchases of stock in trade	**825.60**	**504.96**
Notes:		
1. Value of Purchases of Stock in trade:		
Indigenous	825.60	504.96
Imported*	-	-
Total	825.60	504.96
* Company does not have any imports during the reporting periods		

Note-22 ***: Changes in Inventories of Finished goods***		
Inventories at the beginning of the year		
Finished Goods	224.20	182.22
Inventories at the end of the year		
Finished Goods	371.11	224.20
Changes in Inventories	**(146.91)**	**(41.98)**
Notes:		
1. The Inventory has been physically verified on periodic basis by the management.		
2. Details of closing Inventory of Finished Goods		
Rotary Nickel Screen	371.11	224.20
Total	**371.11**	**224.20**

Note-23 ***: Employee Benefits Expense***		
Director Remuneration	82.80	65.40
Salaries & Bonus	74.25	72.68
Contribution to PF , ESIC & Other Funds	23.90	21.73
Gratuity	13.99	9.65
Wages	152.98	136.55
Leave encashment	9.04	7.48
Staff welfare Expense	36.41	40.68
Total of Employee Benefits Expense	**393.37**	**354.17**

Note-24: ***Finance Cost***		
Interest Expense on:		
Unsecured Loan	27.68	26.74
Interest on unsecured Loan	-	-
Term Loan	15.72	24.45
Vehicle Loan	0.39	1.70
Cash credit	23.24	34.52
		-
Delayed payment of direct/indirect taxes	0.01	0.02
Other Financial charges:		
Processing fees & Bank Charges	6.02	3.47
Total of Finance cost	**73.06**	**90.90**

Note-25: ***Depreciation & Amortisation Expenses***		
Depreciation	123.75	127.66
Amortisation	0.20	-
Total of Depreciation & Amortisation Expenses	**123.95**	**127.66**

Note-26: ***Other Expenses***		
Manufacturing Exp		
Power & Fuel expenses	416.15	380.88
Labour Charges	15.21	20.97
Factory expenses	7.30	8.03
Transportation Expenses	-	-
Factory Rent	15.20	7.80
Water Charges	1.83	4.03
Freight inward expenses	1.61	1.77
Total	**457.31**	**423.47**
Administration Expenses		
Advertisement & Exhibition Expenses	0.20	0.30
Audit Fees	3.00	2.00
Bad debts	19.82	0.40
Conveyance Expenses	8.32	7.81
Commission Charges	10.40	0.89
Computer Expenses	0.76	1.23
CSR Expense	6.02	-
Discount	0.05	1.18

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ROOPA SCREEN LTD. AHMEDABAD

G R Thakker.

Factory Operating License Fees	0.59	1.94
Freight, Loading and Unloading Charges	10.80	8.66
Insurance Expenses	2.43	2.72
Goods damaged	-	1.41
Legal & Professional Fees	8.05	4.64
Membership & Subscription Charges	-	-
Miscellaneous Expenses	1.77	1.55
Printing and stationary Expenses	2.69	1.97
Refreshment Exp	-	-
Rent Expenses	13.56	12.91
Repairs & Maintenance Expenses	22.74	12.81
Telephone & Internet Expenses	1.33	1.65
Postage and Courier Expenses	0.38	0.44
Rates & taxes	1.87	1.47
Security Charges	4.16	3.12
Sitting fees	1.40	-
Travelling Expenses	5.30	2.05
Vehicle running and operating Expenses	22.91	19.57
Penalty & Interest	0.01	0.22
Total of Other Expenses	**605.89**	**514.40**

Note-26 (A): Payment to auditor

For Statutory Audit	3.00	2.00
For Tax Audit	0.25	-
For GST Audit	0.60	-
For Other Matters	0.25	-
Total	**3.00**	**2.00**

Note-27: Earning Per Share

Net Profit after tax (in Lakhs) as per statement of Profit and Loss attributable to Equity Shareholders	648.33	468.53
Weighted Average number of equity shares used as denominator for calculating EPS*	80,67,500.00	80,67,500.00
Basic & Diluted Earning per share	**8.04**	**5.81**

***Note:**

1. On September 22, 2025, the Company issued 69,15,000 bonus equity shares of face value of ₹10 each in the ratio of 6:1 to its existing shareholders. Accordingly, the previous year's EPS has been restated to give effect to the bonus issue.

Note-28: Contingent Liabilities & Capital Commitments

Contingent Liabilities		
In respect of GST	33.38	-
Total	**33.38**	-
Capital Commitment		
For Purchase of capital goods	344.17	-
Total	344.17	-
Total	**377.55**	-

Notes:

1. The Company has certain GST matters/liabilities pertaining to the periods covered by the audited financial statements
2. The Company has entered into commitments towards the proposed solar power project, the work for which has not yet commenced and the related expenditure is expected to be incurred in the future.

Note-29: Corporate Social Responsibility

a. Amount required to be spent during the year	6.02	-
b. Amount of expense incurred	6.00	-
c. Provision at the end of the year	0.02	-
d. Total of pervious year shortfall	-	-
e. Reasons for shortfall	NA	NA
f. Nature of activities	Education & Health	NA

Note:

1. The CSR obligation provided for at the end of the year has been transferred to the funds specified under Schedule VII to the Companies Act, 2013, within the prescribed time limit.
2. CSR provisions were not applicable to the Company in the previous year.

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ROOPA SCREEN LTD. AHMEDABAD

***Note- 11* Property, Plant & Equipments**

Particulars	Gross Block				Depreciation				Net Block	
	Opening	Addition	Deletion/ Adjustments	Closing	Opening	Addition	Deletion/ Adjustments	Closing	as at 31.03.26	as at 31.3.25
Tangible assets										
Land	-	45.02	-	45.02	-	-	-	-	45.02	-
Factory building	168.11	-	-	168.11	36.76	12.48	-	49.24	118.87	131.35
Plant & machinery	1,038.49	80.84	10.00	1,109.33	550.79	95.85	2.74	643.89	465.43	487.70
Office Equipment	26.34	7.06	-	33.40	18.71	5.43	-	24.14	9.26	7.63
Computer & Printer	4.04	0.74	-	4.78	3.42	0.80	-	4.22	0.56	0.63
Electrical equipments	39.03	-	-	39.03	25.24	3.57	-	28.81	10.22	13.79
Laboratory Equipment	0.99	-	-	0.99	0.93	0.02	-	0.94	0.05	0.07
Furniture & fixture	9.12	-	-	9.12	5.26	1.00	-	6.26	2.86	3.86
Motor vehicle	64.27	15.38	-	79.65	52.01	7.34	-	59.35	20.30	12.26
Sub - Total (i)	1,350.39	149.03	10.00	1,489.42	693.11	126.49	2.74	816.86	672.57	657.28
Intangible Assets										
Trademark	-	-	-	-	-	-	-	-	-	-
Software	-	3.60	-	3.60	-	0.20	-	0.20	3.40	-
Sub - Total (ii)	-	3.60	-	3.60	-	0.20	-	0.20	3.40	-
Capital WIP	-	-	-	-	-	-	-	-	-	
Sub - Total (ii)	-	-	-	-	-	-	-	-	-	-
Total (i+ii)	1,350.39	152.63	10.00	1,493.02	693.11	126.69	2.74	817.06	675.97	657.28

Note :

1. During the year, the Company received a capital subsidy of ₹10 lakhs under a State Government Scheme relating to capital expenditure incurred in previous years. Accordingly, the subsidy has been reduced from the carrying amount of the respective Property, Plant and Equipment, and the proportionate depreciation has been reversed. Both have been disclosed as adjustments in the Property, Plant and Equipment schedule.
2. There has been no capital work in progress for the FY 25-26.
3. Company does not have any intangible assets under development for the FY 25-26.
4. The company has not revalued any Property, Plant & Equipments.
5. 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

G R Thakker

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Note -30

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
Nigambhai Govindbhai Sathavara	Independent Director w.e.f. 11.08.25
Uttam Rewatchand Bhandari	Independent Director w.e.f. 11.08.25
Karina Deepak Chandwani	Company Secretary w.e.f. 01.07.25

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

Roopa Engineers

(b). Transactions with related parties

Particulars	Nature of Transaction	For the year ended March 31, 2026	For the year ended March 31, 2025
Ghanshyambhai Ranchhodbhai Thakkar	Rent Expenses	11.80	4.44
	Director Remuneration	24.00	18.00
	Interest on loan	9.81	11.13
	Loan received (liability)	9.00	53.00
	Loan repaid (liability)	50.00	104.35
	Reimbursement of expenses	-	1.09
	Loan Closing balance Assets/(Liability)	(143.57)	(174.76)
Preksha Kunal Thakkar	Director Remuneration	18.00	15.00
	Interest on loan	3.69	2.22
	Loan received (liability)	33.50	5.50
	Loan repaid (liability)	1.00	25.22
	Loan Closing balance Assets/(Liability)	(52.02)	(15.84)
Bhartiben Ghanshyambhai Thakkar	Director Remuneration	10.80	8.40
	Interest on loan	4.49	3.01
	Loan received (liability)	35.00	18.50
	Loan repaid (liability)	26.00	7.30
	Loan Closing balance Assets/(Liability)	(66.46)	(52.98)
Kunal Ghanshyambhai Thakker	Rent Expenses	4.60	1.80
	Director Remuneration	30.00	24.00
	Interest on loan	6.82	10.38
	Loan received (liability)	103.16	5.00
	Loan repaid (liability)	195.00	96.43
	Reimbursement of expenses	0.92	-
	Loan Closing balance Assets/(Liability)	(77.96)	(163.90)
Deval G Thakkar	Rent Expenses	1.20	-
	Interest on loan	-	-
	Loan repaid (Liability)	7.26	2.75
	Closing balance of loan asset/(liability)	-	(7.26)
Nigambhai Govindbhai Sathavara	Sitting fees	0.80	-
Uttam Rewatchand Bhandari	Sitting fees	0.60	-
Karina Deepak Chandwani	Salary	2.00	-
Roopa Engineers	Sales	73.40	125.35
	Renting of commercial vehicle	7.52	6.86

Note:

1. Remuneration to key managerial personnel does not include provision for gratuity, as it is determined on an actuarial basis for the Company as a whole and cannot be identified with individual employees.
2. List of Related parties has been identified by the management and relied upon by the Auditor.
3. The amounts disclosed above in respect of the Statement of Profit and Loss items are exclusive of indirect taxes.

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Chartered Accountants

R. Thunnor

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G R Thakker.

Note-31 Ratio and Its Elements

Sr. No.	Ratios	Formula Heads	Year ended 31.03.26	Year ended 31.03.25	Change in Ratio
1	Current Ratio (in times)	Current Assets/ Current Liabilities	1.68	2.23	-24.40%
2	Debt Equity Ratio (in times)	Total Debt/ Total Equity	0.45	0.71	-36.23%
3	Debt Service Coverage Ratio (in times)	EBITDA/ (Interest Expense + Current payment of Principal amount)	8.18	5.11	60.09%
4	Return on Equity Ratio (in %)	Profit after tax/ Average Equity	49.37%	62.24%	-20.68%
5	Inventory Turnover Ratio (in times)	Cost of Goods Sold / Average Inventory	5.54	6.64	-16.63%
6	Trade Receivables Turnover Ratio (in times)	Sales/Average Trade Receivables	4.40	5.25	-16.10%
7	Trade Payables Turnover Ratio (in times)	Purchases/Average Trade Payables	7.37	6.33	16.49%
8	Net Capital Turnover Ratio (in times)	Revenue from Operations/Average Working Capital	6.06	6.71	-9.60%
9	Net Profit Ratio (in %)	Profit for the year/Revenue from operations	12.78%	10.33%	23.68%
10	Return on Capital Employed (in %)	Profit before tax and finance costs/ Equity and borrowings	39.08%	42.00%	-6.97%
11	Return on Investment (in %)	Return on Investment (ROI) has not been computed as the Company does not have any investments.			

Ratios	Reason for change
Debt Equity Ratio (in times)	Ratio decreased due to increase in shareholders funds and repayment in borrowings during the year.
Debt Service Coverage Ratio (in times)	Ratio increased due to increase in earnings and decrease in borrowings during the year.
Return on Equity Ratio (in %)	Ratio decreased due to increase in shareholders funds during the year.

Note-32 Additional Regulatory Information

Title Deed of Immovable property

The Company has acquired land during the year. The title deed of the said immovable property is held in the name of the Company. Accordingly, no disclosure is required relating to title deeds of immovable properties not held in the name of the Company.

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

The Company has borrowings from banks or financial institutions on the basis of security of current assets, for the year ended March 31, 2026.

Period	As per books	As per Statement provided to bank	Discrepancies	% of Change	Reason
Mar-26	1,500.25	1,424.18	76.07	5.07%	NA

Note: The amount of Trade receivables and Trade payables has been restated.

Disclosure regarding Derivative Instruments and Unhedged Foreign Currency Exposure

There is no outstanding derivative instrument as on the end of respective period.

Disclosure of Unhedged Balances:	Year ended 31.3.26	Year ended 31.3.25
Trade receivables:		
In USD lakhs	0.04	-
In INR lakhs	4.01	-

Details of Foreign Exchange Earnings and Expenditure

Particulars	Year ended 31.3.26	Year ended 31.3.25
Expenditure in foreign currency (In INR lakhs)	-	-
Earnings in foreign currency (In INR lakhs)	16.11	-

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R.Thakkar

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G R Thakkar

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.

Wilful Defaulter

The company has not been declared as a wilful 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, 201:

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.

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 year ended March 31, 2026

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

During the year ended March 31, 2026, company has no extra ordinary items to be disclosed in accordance with the requirements of AS - 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.

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

GMCS & CO. FRN : 141236W Chartered Accountants

Amit Bansal
Partner
M.No. 424232
UDIN: 26424232ETIRVR3013
Date : September 07, 2026
Place : Mumbai

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

K. Thakkar

Kunal Thakker
Whole Time Director & CFO
DIN: 06495373

G R Thakker

Ghanshyambhai Thakkar
Managing Director
DIN: 06601057

ROOPA SCREEN LTD. AHMEDABAD

Karina Deepak Chandwani
Company Secretary
M no: A72801

Date:
Place : Ahmedabad