

Un-Audited Financial Results For the Quarter Ended 31st December, 2024

(Rs. In Lacs)

Particulars	Quarter Ended			Period ended			Year Ended
	31.12.24 Un Audited	30.09.24 Un Audited	31.12.23 Un Audited	31.12.24 Un Audited	31.12.23 Un Audited	31.03.24 Audited	
1 Income from operations							
a) Net Sales / income from operations							
b) Other operating Income	468.47	283.58	479.83	1,112.06	772.91	1,156.79	
c) Other Income	0.00	0.49	3.22	0.49	3.22	-	
Total Income from operations	0.11	0.36	0.06	0.49	0.07	4.21	
2 Expenses	468.58	284.43	483.10	1,113.04	776.2	1161.00	
A) Cost of Materials Consumed							
B) (Increase)/Decrease in Finished goods & WIP Stock	192.13	84.79	196.39	423.39	333.86	516.46	
C) Purchase of stock in trade	60.15	9.38	64.18	75.15	94.18	35.00	
D) Employee benefits Expense	-	-	-	-	-	-	
E) Depreciation and amortisation expense	93.39	88.09	100.41	271.84	222.26	310.94	
F) Finance Cost	11.08	13.62	18.75	37.32	56.75	74.22	
G) Other Expenses	24.85	39.89	45.07	110.92	153.63	206.06	
Total Expenses	74.34	44.13	54.02	172.07	96.87	176.98	
	455.95	279.90	478.82	1090.70	957.55	1319.66	
3 Profit / (Loss) from operations before exceptional items and tax (1-2)							
4 Exceptional items	12.63	4.53	4.28	22.34	-181.35	-158.66	
5 Profit/(Loss) before tax(3-4)	0	414	0	414	0	0	
6 Tax Expenses	12.63	418.52	4.28	436.33	-181.35	-158.66	
7 Net Profit / (Loss) for the period (5-6)	0.00	0.00	0.00	0.00	0.00	11.82	
8 Other comprehensive Income	12.63	418.52	4.28	436.33	-181.35	-170.48	
	0.00	0.00	0.00	0.00	0.00	0.00	
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)(7-8)]	12.63	418.52	4.28	436.33	-181.35	-170.48	
9 Paid Up Equity Share Capital (Face Value Rs.10 per share)	325.24	325.24	325.24	325.24	325.24	325.24	
10 A. Earning Per Share before extraordinary items							
a) basic	0.39	12.87	0.13	13.42	-5.58	-5.24	
b) diluted	0.39	12.87	0.13	13.42	-5.58	-5.24	
B. Earning Per Share after extraordinary items							

a) basic		0.39	12.87	0.13	13.42	-5.58	-5.24
b) diluted		0.39	12.87	0.13	13.42	-5.58	-5.24
A PARTICULARS OF SHAREHOLDING							
1 Public Shareholding							
- Number of shares							
- Percentage of shareholding		8.34	8.34	8.34	8.34	8.34	8.34
2 Promoters and Promoter Group Shareholding		25.64	25.64	25.64	25.64	25.64	25.64
a) Pledged / Encumbered							
- Number of shares							
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)		Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share Capital of the Company)							
b) Non -Encumbered							
- Number of shares							
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)		24.19	24.19	24.19	24.19	24.19	24.19
- Percentage of shares (as a % of the total share Capital of the Company)		100	100.00	100	100.00	100.00	100
		74.36	74.36	74.36	74.36	74.36	74.36

B	PARTICULARS INVESTOR COMPLAINTS Pending at the beginning of the Quarter Received During the Quarter Disposed off During the Quarter Remaining unresolved at the end of Quarter		Quarter Ended 31.12.2024
			NIL
			NIL
			NIL
			NIL
			NIL

NOTES

- 1 The above Unaudited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 11th February, 2025. The Statutory Auditors have given their Limited Review report as required under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the above results.
- 2 The Company is operating in a single segment i.e. manufacturing of shoes/shoe uppers.
- 3 Previous period/year figures have been regrouped and/or reclassified, wherever necessary.

The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate affair. This statement has been prepared in accordance with the Companies (Indian Accounting standards) Rules, 2015 (Ind AS) prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable.

6 The Reconciliation of net profit or loss reported in accordance with the Indian GAAP to total comprehensive income in accordance with IND AS as given below -

Description	31.12.24		30.09.24		31.12.23		Period ended		Year Ended	
	Un Audited		Un Audited		Un Audited		Un Audited		Un Audited	Audited
Net profit/Loss as per previous GAAP(Indian GAAP)	12.63		418.52		4.28		436.33		-181.35	-170.48
Add/Less- Increase/Decrease in Net profit as reported under indian GAAP	0.00		0.00		0.00		0.00		0.00	0.00
Reclassification of remeasurement of employee benefits	0.00		0.00		0.00		0.00		0.00	0.00
Taxes on account of above items	0.00		0.00		0.00		0.00		0.00	0.00
Net Profit as per IND AS	12.63		418.52		4.28		436.33		-181.35	-170.48
Other comprehensive income, net of income tax	0.00		0.00		0.00		0.00		0.00	0.00
Total comprehensive income for the period	12.63		418.52		4.28		436.33		-181.35	-170.48
Previous period figures are re-arranged/re-grouped wherever necessary	0.00		0.00		0.00		0.00		0.00	0.00

PLACE:- JALANDHAR
DATE: 11.02.2025

For Sarup Industries Limited

For Sarup Industries Limited

Simarjit Singh Bawa
Managing Director
DIN: 000510310



Y.K.SUD & CO.

(CHARTERED ACCOUNTANTS)

(A Peer Reviewed Firm, No:- 014348)

Yoginder Kumar Sud

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Limited Review Report on Quarterly Unaudited Financial Results

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
with the Stock Exchange(s)

To

Board of Directors

Sarup Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Sarup Industries Limited, P O Ramdaspora Jalandhar, for the quarter ended 31st December 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed as per regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Y K SUD & CO

Yoginder Kumar Sud

Prop.

Membership No: 016875

Date: 11.02.2025

Place: Jalandhar

UDIN: 25016875BMLIRX2186

