

SARUP INDUSTRIES LIMITED

Regd. Off: Plot No-141, Leather Complex, Jalandhar-144021 Punjab, CIN: L19113PB1979PLC004014
Web: www.sarupindustries.com, E-mail: shareholders@bawastl.com, Ph: 0181-5021037

(Rs. In Lacs)

Un-Audited Financial Results For the Quarter Ended 30th June, 2024

Particulars	Quarter Ended			Year Ended
	30.06.24	31.03.24	30.06.23	31.03.24
	Un Audited	Audited	Un Audited	Audited
1 Income from operations				
a) Net Sales / income from operations	360.01	383.88	130.06	1,156.79
b) Other operating Income	-	-	-	-
c) Other Income	0.02	0.92	0.00	4.21
Total Income from operations	360.03	384.80	130.06	1161.00
2 Expenses				
A) Cost of Materials Consumed	146.47	182.60	57.55	516.46
B) (Increase)/Decrease in Finished goods & WIP Stock	5.62	-59.18	33.23	35.00
C) Purchase of stock in trade	-	-	-	-
D) Employee benefits Expense	90.36	88.68	42.95	310.94
E) Depreciation and amortisation expense	12.62	17.47	20.50	74.22
F) Finance Cost	46.18	52.43	64.56	206.06
G) Other Expenses	53.60	80.11	24.47	176.98
Total Expenses	354.85	362.11	243.27	1319.66
Profit / (Loss) from operations before exceptional items and tax (1-2)	5.18	22.69	-113.21	-158.66
4 Exceptional items	0	0	0	0
5 Profit/(Loss) before tax(3-4)	5.18	22.69	-113.21	-158.66
6 Tax Expenses	0.00	11.82	0.00	11.82
7 Net Profit / (Loss) for the period (5-6)	5.18	10.87	-113.21	-170.48
8 Other comprehensive Income	0.00	0.00	0.00	0.00
9 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)(7-8)	5.18	10.87	-113.21	-170.48
10 Paid Up Equity Share Capital (Face Value Rs.10 per share)	325.24	325.24	325.24	325.24
11 A. Earning Per Share before extraordinary items				
a) basic	0.16	0.33	-3.48	-5.24
b) diluted	0.16	0.33	-3.48	-5.24
B. Earning Per Share after extraordinary items				
a) basic	0.16	0.33	-3.48	-5.24
b) diluted	0.16	0.33	-3.48	-5.24
A PARTICULARS OF SHAREHOLDING				
1 Public Shareholding				
- Number of shares	8.34	8.34	8.34	8.34
- Percentage of shareholding	25.64	25.64	25.64	25.64
2 Promoters and Promoter Group Shareholding				
a) Pledged / Encumbered				
- Number of shares	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoters Group)	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share Capital of the Company)	Nil	Nil	Nil	Nil
b) Non -Encumbered				
- Number of shares	24.19	24.19	24.19	24.19
- Percentage of shares (as a % of the total				

B	PARTICULARS	Quarter Ended 30.06.2024
	INVESTOR COMPLAINTS	
	Pending at the beginning of the Quarter	
	Received During the Quarter	NIL
	Disposed off During the Quarter	NIL
	Remaining unresolved at the end of Quarter	NIL

NOTES

The above Unaudited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2024.

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.

The Company is operating in a single segment i.e. manufacturing of shoes/shoe uppers.

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.

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	Quarter Ended			Year Ended
	30.06.24	31.03.24	30.06.23	31.03.24
	Un Audited	Audited	Un Audited	Audited
Net profit/Loss as per previous GAAP(Indian GAAP)	5.18	10.87	-113.21	-170.48
Add/Less- Increase/Decrease in Net profit as reported under indian GAAP	0.00	0.00	0.00	0.00
Reclassification of remeasurement of employee benefits	0.00	0.00	0.00	0.00
Taxes on account of above items	0.00	0.00	0.00	0.00
Net Profit as per IND AS	5.18	10.87	-113.21	-170.48
Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
Total comprehensive income for the period	5.18	10.87	-113.21	-170.48
Previous period figures are re-arranged/re-grouped wherever necessary	0.00	0.00	0.00	0.00

PLACE:- JALANDHAR

DATE: 14.08.2024

For Sarup Industries Limited

For Sarup Industries Limited

Simerjit Singh Bawa

Managing Director **Regd. Signatory**

DIN:00851651