

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, 2025

	Particulars	Quarter Ended			Year Ended
		30.06.25 Un Audited	31.03.25 Audited	30.06.24 Un Audited	31.03.25 Audited
1	Income from operations	392.67	485.10	360.01	1,597.16
	a) Net Sales / income from operations	-	2.17	-	2.66
	b) Other operating Income	0.12	2.22	0.02	2.71
	c) Other Income	392.79	489.49	360.03	1602.53
	Total Income from operations				
2	Expenses	156.94	201.63	146.47	625.02
	A) Cost of Materials Consumed	-15.62	12.53	5.62	87.68
	B) (Increase)/Decrease in Finished goods & WIP Stock	-	-	-	-
	C) Purchase of stock in trade	102.77	110.16	90.36	382.00
	D) Employee benefits Expense	14.68	13.94	12.62	51.26
	E) Depreciation and amortisation expense	26.01	24.97	46.18	135.89
	F) Finance Cost	96.40	103.45	53.60	275.52
	G) Other Expenses	381.18	466.68	354.85	1557.38
	Total Expenses				
3	Profit / (Loss) from operations before exceptional items and tax (1-2)	11.60	22.80	5.18	45.15
4	Exceptional items	0	0	0	413.99
5	Profit/(Loss) before tax(3-4)	11.60	22.80	5.18	459.13
6	Tax Expenses	0.00	-19.74	0.00	-19.74
7	Net Profit / (Loss) for the period (5-6)	11.60	42.54	5.18	478.87
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)]	11.60	42.54	5.18	478.87
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	0.36	1.31	0.16	14.72
	b) diluted	0.36	1.31	0.16	14.72
	B. Earning Per Share after extraordinary items				
	a) basic	0.36	1.31	0.16	14.72
	b) diluted	0.36	1.31	0.16	14.72
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 shareholding of promoter and promoters Group)	100	100.00	100	100
	- Percentage of shares (as a % of the total share Capital of the Company)	74.36	74.36	74.36	74.36

B	PARTICULARS	Quarter Ended 30.06.2025
	INVESTOR COMPLAINTS	
	Pending at the beginning of the Quarter	NIL
	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 1 held on 1st August, 2025.

The Statutory Auditors have given their Limited Review report as required under Regulation 33 of SEBI (Listing Obligations & 2 Disclosure Requirements) Regulations, 2015 for the above results.

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

4 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 5 the extent applicable.

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

Description	Quarter Ended		Year Ended	
	30.06.25	31.03.25	30.06.24	31.03.25
	Un Audited	Audited	Un Audited	Audited
Net profit/Loss as per previous GAAP(Indian GAAP)	11.60	42.54	5.18	478.87
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	11.60	42.54	5.18	478.87
Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
Total comprehensive income for the period	11.60	42.54	5.18	478.87
Previous period figures are re-arranged/re-grouped wherever necessary	0.00	0.00	0.00	0.00

PLACE:- JALANDHAR
DATE: 01.08.2025

For Sarup Industries Limited


Simerjit Singh Bawa
Managing Director
DIN:00851651



Y.K.SUD & CO.
(CHARTERED ACCOUNTANTS)
(A Peer Reviewed Firm, No:- 020361)

Yoginder Kumar Sud
B.Com. F.C. A

Ambika Towers, 4th Floor, Police Lines Rd.
JALANDHAR 144 001
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Auditor's Report On Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors
Sarup Industries Limited
Jalandhar

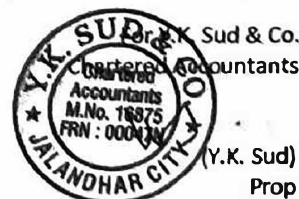
We have audited the financial results of **M/s Sarup Industries Limited** for the quarter ended 30th June 2025 attached here with, being submitted by the company pursuant to other requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard(s) for Interim Financial Reporting (AS25/ Ind AS 34), prescribed under Section 133 of the Companies Act, read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. Give a true and fair view of the net profit and other financial information for the quarter ended 30th June, 2025.



Membership No: .016875
UDIN:- 25016875BMLITA8860
Date:01.08.2025
Place Jalandhar