SARUP INDUSTRIES LTD.

Date: - 14.08.2026

To,
The Manager-Listing,
BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Sub: OUTCOME OF BOARD MEETING

Dear Sir/Madam,

With reference to the subject cited, this is to inform the Exchange that at the meeting of the Board of Directors of SARUP INDUSTRIES LIMITED held on Friday 14th August 2026 at 03.00 PM at the other office of the Company at P O Ramdaspura, Jalandhar Punjab, the following were considered and approved by the Board:

1. Approved and took on record the un-audited financial results of the Company, for the quarter ended on June 30, 2026, along with the Limited review report issued by M/s Y.K. SUD & CO, Chartered Accountants (Statutory Auditors of the Company).

Board meeting commencement time is 03.00 PM and conclusion time is 03.30 PM.

FOR SARUP INDUSTRIES LIMITED

Megha

MEGHA GANDHI
COMPANY SECRETARY

P.O. Ramdaspura, JALANDHAR-144003, PUNJAB, (INDIA)
Tel.: 0091-181-5012163,5021037 Fax :0091-181-2277557 E-mail : exports@bawastl.com
P.S.T./C.S.T. No. 3287819 TIN : 03091092466 CIN : L19113PB1979PLC004014

SARUP INDUSTRIES LIMITED

Web: www.sarupindustries.com, E-mail: shareholders@bawastl.com, Ph: 0181-5021037

Extract of the Un-Audited Financial Results For the Quarter Ended 30th June 2026

(Rs. in lacs)

	Particulars	Quarter Ended			Year Ended
		30.06.26	31.03.26	30.06.25	31.03.26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Total Income from Operations	327.32	482.38	392.79	1,656.62
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	5.48	7.00	11.60	36.63
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	5.48	7.00	11.60	36.63
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#) attributable to owners of the company.	5.48	27.21	11.60	56.83
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	5.48	27.21	11.60	56.83
6	Equity Share Capital	325.24	325.24	325.24	325.24
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-626.41	-626.41	-650.76	-626.41
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) 1. Basic	0.17	0.84	0.36	1.75
	2. Diluted	0.17	0.84	0.36	1.75

a) The above is an extract of the detailed format of un-audited Financial Results for the Quarter ended 30th June 2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full formats of the un-audited Financial Results are available on the website of the Stock Exchange (www.bseindia.com) and the listed entity (www.sarupindustries.com).

b) The above Financial results have been reviewed by the Audit Committee and adopted by the Board of directors at its meeting held on 14th Aug ,2026.

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

d) The above Financial Results have been prepared in accordance with the Indian accounting Standards (Ind-AS) as notified under Companies (Indian Accounting Standards) Rule, 2015 as specified in section 133 of Companies Act,2013.

For Sarup Industries Limited

For Sarup Industries Limited

Place:-Jalandhar
DATE: 14.08.2026

Atamjit Singh Bawa
Director
DIN:00807400

Director

SARUP INDUSTRIES LIMITED

Regd. Off: P.O. Ramm Dass Pura, 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, 2026

	Particulars	Quarter Ended			Year Ended
		30.06.26	31.03.26	30.06.25	31.03.26
		Un Audited	Audited	Un Audited	Audited
1	**Income from operations**				
	a) Net Sales / income from operations	309.86	434.49	392.67	1,608.45
	b) Other operating Income	-	-0.00	-	0.07
	c) Other Income	17.46	47.90	0.12	48.11
	Total Income from operations	**327.32**	**482.38**	**392.79**	**1656.62**
2	**Expenses**				
	A) Cost of Materials Consumed	98.67	196.89	156.94	635.38
	B) (Increase)/Decrease in Finished goods & WIP Stock	15.86	35.62	-15.62	80.62
	C) Purchase of stock in trade	-	-	-	
	D) Employee benefits Expense	86.42	99.10	102.77	397.58
	E) Depreciation and amortisation expense	12.14	19.08	14.68	55.88
	F) Finance Cost	27.96	26.24	26.01	105.43
	G) Other Expenses	80.79	98.46	96.40	345.11
	Total Expenses	**321.84**	**475.39**	**381.18**	**1620.00**
3	**Profit / (Loss) from operations before exceptional items and tax (1-2)**	**5.48**	**7.00**	**11.60**	**36.63**
4	Exceptional items	0	0	0	0.00
5	Profit/(Loss) before tax(3-4)	**5.48**	**7.00**	**11.60**	**36.63**
6	Tax Expenses	0.00	-20.21	0.00	-20.21
7	**Net Profit / (Loss) for the period (5-6)**	**5.48**	**27.21**	**11.60**	**56.83**
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)**	**5.48**	**27.21**	**11.60**	**56.83**
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	0.17	0.84	0.36	1.75
	b)diluted	0.17	0.84	0.36	1.75
	B. Earning Per Share after extraordinary items				
	a) basic	0.17	0.84	0.36	1.75
	b)diluted	0.17	0.84	0.36	1.75
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 30.06.2026
	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

1 The above Unaudited Financial Results were reviewed by Audit Committee and approved by the Board of Directors at its meeting held on 14th August, 2026.

2 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.

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.*

5 *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 relevent rules issued thereunder and other recognised accounting practies and policies to* the extent applicable.

6 The Reconcilation 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
	30.06.26	31.03.26	30.06.25	31.03.26
	Un Audited	Audited	Un Audited	Audited
Net profit/Loss as per previous GAAP(Indian GAAP)	5.48	27.21	11.60	56.83
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	5.48	27.21	11.60	56.83
Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
Total comprehensive income for the period	**5.48**	**27.21**	**11.60**	**56.83**
Previous period figures are re-arranged/re-grouped wherever necessary	0.00	0.00	0.00	0.00

PLACE:- JALANDHAR
DATE: 14.08.2026

For Sarup Industries Limited

For Sarup Industries Limited

Director

Atamjit Singh Bawa
Director
DIN:00807400

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
Phone: off: 2220220, 2224174
Fax: 0181-5007172

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 Ramdaspura Jalandhar, for the quarter ended 30th June 2026. 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

Y.K. SUD & CO. Chartered Accountants M.No. 16875 FRN : 00047N JALANDHAR CITY

Yoginder Kumar Sud
Prop
Membership No: 016875
Date: 14.08.2026
Place:Jalandhar
UDIN: 26016875TXMETF7183