



Date: 12.11.2024

To,  
Head Listing Compliance,  
**BSE Limited,**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

**Security Code: 540318**

**Sub: Outcome of Board Meeting pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We would like to inform that the Board of Directors in their meeting held today i.e. **Tuesday, November 12, 2024** (commenced at **01:00 P.M.** and concluded at **03:55 P.M.**) has approved inter alia, to consider and take on record the following matters:

1. **Unaudited Standalone Financial Results** as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024. **(Copy enclosed)**
2. **Unaudited Standalone Statement of Assets and Liabilities** as per Regulation 33 (3)(f) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. **(Copy Enclosed)**
3. **Unaudited Cash Flow Statement** as per Regulation 33(3)(g) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for half year ended September 30, 2024. **(Copy enclosed)**
4. **Limited Review Report** of Statutory Auditor on the aforesaid Un-audited Standalone Financial Results as per Annexure V of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended September 30, 2024. **(Copy enclosed)**

Kindly take the above information on your records.

Thanking you,  
**Yours Sincerely,**  
**For Sueryaa Knitwear Limited**

**Sunayana Anand**  
**Director**  
**DIN: 05136792**  
**Place: Ludhiana**

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**SUERYAA KNITWEAR LIMITED**

REGD. OFF. : 408, INDUSTRIAL AREA-A, LUDHIANA-141003, Phone: 0161-4619272  
Email id: sueryaa1995@gmail.com, Website: www.sueryaaknitwear.com  
CIN: L17115PB1995PLC015787

**SANJEEV BIMLA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

**Limited Review Report on Unaudited Standalone Financial Results for the Quarter ended on 30<sup>th</sup>  
Sep, 2024**

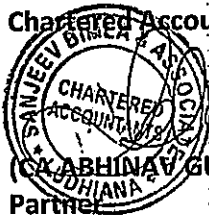
**The Board of Directors**  
**Sueryaa Knitwear Limited.**

We have reviewed the accompanying statement of unaudited financial results of **Sueryaa Knitwear Limited** for the period ended on **30<sup>th</sup> September, 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 an analytical procedure applied to financial data and thus provides 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 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Sanjeev Bimla & Associates**  
**Chartered Accountants**

  
**(CA ABHINAV GUPTA)**  
**Partner**

**DATE 12.11.2024**  
**PLACE LUDHIANA**

**UDIN 24544394BJZYUK5191**

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**E-MAIL: [casanjeev.sba@gmail.com](mailto:casanjeev.sba@gmail.com)**

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## SUERYAA KNITWEAR LIMITED

Regd. Off: 408, Industrial Area-A, Ludhiana, Punjab 141003, Ph no. :0161-4619272  
Website: www.sueryaaknitwear.com, Email id: sueryaa1995@gmail.com, CIN:L17115PB1995PLC015787

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024

Particulars	Amt. (In Lakhs)					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I. Revenue from Operations</b>	0.00	11.46	0	11.46	0	0
<b>II. Other Income</b>	0.00	0.15	0	0.15	0.01	1.03
<b>III. Total Income (I +II)</b>	<b>0.00</b>	<b>11.61</b>	<b>0.00</b>	<b>11.61</b>	<b>0.01</b>	<b>1.03</b>
<b>IV. Expenses</b>						
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	13.41	0.00	13.41	0.00	0.00
Employee Benefits Expenses	1.91	1.98	1.55	3.89	2.41	3.02
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.05
Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.14
Other Expenses:	1.53	4.50	-2.75	6.03	4.2	6.91
<b>Total Expenses (IV)</b>	<b>3.44</b>	<b>19.89</b>	<b>-1.20</b>	<b>23.33</b>	<b>6.61</b>	<b>10.12</b>
<b>V. Profit/(Loss) before exceptional items and tax (III- IV)</b>	<b>-3.44</b>	<b>-8.28</b>	<b>-1.20</b>	<b>-11.72</b>	<b>-6.61</b>	<b>-9.09</b>
VI. Exceptional items						
<b>VII. Profit/(Loss) before tax (V-VI)</b>	<b>-3.44</b>	<b>-8.28</b>	<b>-1.20</b>	<b>-11.72</b>	<b>-6.61</b>	<b>-9.09</b>
<b>VIII. Tax Expense</b>						
(1) Current tax						
(2) Deferred tax						0.18
(3) Previous Year Tax						
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>-3.44</b>	<b>-8.28</b>	<b>-1.20</b>	<b>-11.72</b>	<b>-6.61</b>	<b>-9.27</b>
<b>X. Profit/(Loss) from discontinued operations</b>						
XI. Tax expense of discontinued operations						
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>						
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>						
<b>XIV. Other Comprehensive Income loss</b>	<b>-3.44</b>	<b>-8.28</b>	<b>-1.20</b>	<b>-11.72</b>	<b>-6.61</b>	<b>-9.27</b>
(A) (i) Items that will not be reclassified to profit or loss						7.17
(ii) Income tax relating to items that will not be reclassified to profit or loss						
(B) (i) Items that will be classified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b>	<b>-3.44</b>	<b>-8.28</b>	<b>-1.20</b>	<b>-11.72</b>	<b>-6.61</b>	<b>-9.27</b>
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
<b>XVI. Paid up Equity Share Capital (Face Value of Rs. 10/- Each)</b>	<b>259.78</b>	<b>259.78</b>	<b>259.78</b>	<b>259.78</b>	<b>259.78</b>	<b>259.78</b>
<b>XVII. Other Equity</b>						<b>-32.73</b>
Reserves excluding Revaluation Reserves as per balance sheet						
<b>XIX. Earnings per equity share (for continuing operation):</b>						
(1) Basic	-0.01	-0.30	-0.05	-0.04	-0.35	-0.36
(2) Diluted	-0.01	-0.30	-0.05	-0.04	-0.35	-0.36
<b>XX. Earnings per equity share (for discontinued operation):</b>						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
<b>XX. Earnings per equity share (for discontinued or Continuing operation):</b>						
(1) Basic	-0.01	-0.30	-0.05	-0.04	-0.35	-0.36
(2) Diluted	-0.01	-0.30	-0.05	-0.04	-0.35	-0.36

### Notes:

- (1) The above results have been reviewed by Audit Committee meeting held on November 12, 2024 and thereafter approved by the Board of Directors at their meeting held on November 12, 2024.
- (2) The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- (3) The above result results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- (4) The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- (5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.
- (6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" are not applicable.
- (7) The above financial results of the Company are available on the Company's website at :www.sueryaaknitwear.com and also at www.bseindia.com

For Sueryaa Knitwear Limited

Sunayana Anand  
Director  
DIN : 05136792

Date: 12.11.2024  
Place of signing : Ludhiana

**Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024**

Particulars	Amount in Lakhs	
	As at Current Half Year Ended	As at Previous Year Ended
	30.09.2024	31.03.2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, Plant and Equipment	0.58	0.58
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments		
(ii) Trade Receivables	59.16	84.94
(iii) Loans		
(iv) Other(to be specified)		
(i) Deferred tax assets (net)	1.07	1.07
(j) Other non-current assets		
<b>TOTAL NON CURRENT ASSETS</b>	<b>60.81</b>	<b>86.59</b>
<b>Current Assets</b>		
(a) Inventories	12.25	25.66
(b) Financials Assets		
(i) Investments	115.25	104.16
(ii) Trade receivables		
(iii) Cash and cash equivalents	13.85	3.90
(iv) Bank Balance other than (iii) above	11.91	5.07
(v) Loans		
(vi) Others (to be specified)	2.60	2.32
(c) Current tax Assets		
(d) Other current Assets	155.86	141.11
<b>TOTAL CURRENT ASSETS</b>		
<b>TOTAL ASSETS</b>	<b>216.67</b>	<b>227.70</b>
<b>EQUITY AND LIABILITES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	215.34	227.05
(b) Other Equity		
<b>Liabilities</b>		
<b>Non -Current liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b) to be specified)		
(b) Provisions		
(c) Deffered Tax Liabilites (net)		
(d) Other Non-Current Liabilities		
<b>TOTAL NON CURRENT LIABILITIES</b>		
<b>Current Liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial liabilities (other than specified in item (c) to be specified)		
(b) Other current liabilities	1.33	0.65
(c) Provisions		
(d) Current Tax Liabilities (net)		
<b>TOTAL CURRENT LIABILITIES</b>		
<b>TOTAL EQUITY AND LIABILITES</b>	<b>216.67</b>	<b>227.70</b>

For Sueryaa Knitwear Limited

Sunayana Anand  
 Director  
 DIN : 05136792

Date: 12.11.2024  
 Place of Signing : Ludhiana

**SUERYAA KNITWEAR LIMITED**  
**Regd. Off: 408, Industrial Area-A, Ludhiana, Punjab 141003,**  
**Ph no. :0161-4619272**  
**Website: www.sueryaaknitwear.com, Email id:**  
**sueryaa1995@gmail.com,**  
**CIN:L17115PB1995PLC015787**

**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR  
THE HALF YEAR ENDED 30 SEPTEMBER, 2024**

<i>Particulars</i>	Amount in Lakhs
	<b>Half year ended</b>
	<b>01-04-2024 to 30-09-2024</b>
	<b>Unaudited</b>
<b>Cash flow from Operating Activities</b>	
Profit Before Tax	-11.71
<b>Adjustments for</b>	
Adjustments for finance costs	
Adjustments for decrease (increase) in inventories	13.41
Adjustments for decrease (increase) in trade receivables, current	25.78
Adjustments for decrease (increase) in trade receivables, non-current	
Adjustments for decrease (increase) in other current assets	-7.12
Adjustments for other financial assets, non-current	
Adjustments for other financial assets, current	
Adjustments for other bank balances	
Adjustments for increase (decrease) in trade payables, current	
Adjustments for increase (decrease) in trade payables, non-current	
Adjustments for increase (decrease) in other current liabilities	0.68
Adjustments for increase (decrease) in other non-current liabilities	
Adjustments for depreciation and amortisation expense	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	
Adjustments for provisions, current	
Adjustments for provisions, non-current	
Adjustments for other financial liabilities, current	
Adjustments for other financial liabilities, non-current	
Adjustments for unrealised foreign exchange losses gains	
Adjustments for dividend income	
Adjustments for interest income	
Adjustments for share-based payments	
Adjustments for fair value losses (gains)	
Adjustments for undistributed profits of associates	

Other adjustments for which cash effects are investing or financing cash flow	
Other adjustments to reconcile profit (loss)	
Other adjustments for non-cash items	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	
<b>Total adjustments for reconcile profit (loss)</b>	<b>21.04</b>
<b>Net cash flows from (used in) operations</b>	<b>21.04</b>
Dividends received	
Interest paid	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) operating activities</b>	<b>0</b>
<b>Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	
Cash flows used in obtaining control of subsidiaries or other businesses	
Other cash receipts from sales of equity or debt instruments of other entities	
Other cash payments to acquire equity or debt instruments of other entities	
Other cash receipts from sales of interests in joint ventures	
Other cash payments to acquire interests in joint ventures	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
Proceeds from sales of property, plant and equipment	
Purchase of property, plant and equipment	
Proceeds from sales of investment property	
Purchase of investment property	
Proceeds from sales of intangible assets	
Purchase of intangible assets	
Proceeds from sales of intangible assets under development	
Purchase of intangible assets under development	
Proceeds from sales of goodwill	
Purchase of goodwill	
Proceeds from biological assets other than bearer plants	
Purchase of biological assets other than bearer plants	
Proceeds from government grants	
Proceeds from sales of other long-term assets	
Cash receipts from repayment of advances and loans made to other parties	

Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
Dividends received	
Interest received	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	
Payments from changes in ownership interests in subsidiaries	
Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	11.09
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest Paid	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
<b>Net cash flows from (used in) financing activities</b>	<b>11.09</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>0</b>
Effect of exchange rate changes on cash and cash equivalents	
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>9.95</b>
Cash and cash equivalents cash flow statement at beginning of period	3.9
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>13.85</b>
<b>For Sueryaa Knitwear Limited</b>	
<b>Sunayana Anand</b>	
<b>Director</b>	
<b>DIN: 05136792</b>	
<b>Date: 12.11.2024</b>	
<b>Place of Signing: Ludhiana</b>	