



SARUP INDUSTRIES LTD.

Date: - 20.08.2024

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

Sub: Resubmission of un-audited financial results of the Company, for the quarter ended on June 30, 2024

Dear Sir/Madam,

With reference to the subject cited, this is to inform the Company has received email from Exchange for file the Limited review report instead of Audit report for the un-audited financial results of the Company, for the quarter ended on June 30, 2024, so we are hereby attached un-audited financials along with **revised Limited Review Report for the quarter ended on June 30, 2024.**

Further inform that there is no change in financial results/figures in financial results approved by board of directors on 14.08.2024.

FOR SARUP INDUSTRIES LIMITED


MEGHA GANDHI
COMPANY SECRETARY

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
3 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 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
		30.06.2024
	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

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, 2024.

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 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	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
DIN:00851651



Y.K.SUD & CO.
(CHARTERED ACCOUNTANTS)
(A Peer Reviewed Firm, No:- 014348)

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

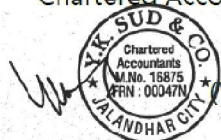
Board of Directors
Sarup Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Sarup Industries Limited, Plot No-141, Leather Complex, Jalandhar, for the quarter ended 30th June 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.
Chartered Accountants


(Y.K.Sud)
Prop
Membership No.016875
UDIN:- 24016875BKGUDE5737
Date: 14.08.2024
Place: Jalandhar