

ARUR FOOTWEAR LIMITED

(Formerly Known as S R INDUSTRIES LIMITED)

CIN: L29246PB1989PLC009531

Registered Office: E- 217, Industrial Area, Phase 8B, Mohali, Punjab- 160071

Corporate office: II-B / 20, First Floor Lajpat Nagar, New Delhi-110024

Ph: 011-69999159, E-mail: srindustries9531@gmail.com

(Rehabilitated from Corporate Insolvency Resolution Process)

Date: 13/02/2026

To,
The Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

Script Code: 513515

Script Name: SRIND

Subject: Outcome of Board Meeting held on 13-02-2026

Ref: Regulation 30 and Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir(s),

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. February 13, 2026, has, inter alia approved and taken on record the following matters:

1. The Unaudited Standalone Financial Results, along with Limited Review Report, as aforesaid for the quarter and nine months ended December 31, 2025 are enclosed herewith. The same shall be available on the website of the stock exchange i.e., www.bseindia.com and on the website of the Company viz., <https://www.srfootwears.co.in/>
2. The Board of Directors took note of the approval received from **BSE Limited** for the change of name of the Company from "**SR Industries Limited**" to "**Arur Footwear Limited**," as communicated by BSE vide its notice dated **06 February 2026**, subject to compliance with the applicable provisions of the Companies Act, 2013 and other statutory requirements.

The said Board Meeting commenced at 11:30 A.M. and concluded at 01:00 P.M.

This is for your information and records

Thanking You,
For Arur Footwear Limited
(formerly known as SR Industries Ltd.)

NIDHI  Digitally signed
by NIDHI PATHAK
Date: 2026.02.13
13:07:19 +05'30'

Nidhi Pathak
(Company Secretary & Compliance Officer)

Corporate office: II-B / 20,

First Floor Lajpat Nagar,

New Delhi-110024

Encl.: as above

1. Un-Audited Standalone Financial Results for the quarter and nine months ended December 31, 2025.
2. Standalone Limited Review Report for the quarter and nine months ended December 31, 2025.

ARUR FOOTWEAR LIMITED

(Formerly Known as S R INDUSTRIES LIMITED)

CIN: L29246PB1989PLC009531 website: www.srfootwears.co.in

Corporate office: II-B / 20, First Floor Lajpat Nagar, New Delhi-110024

Registered Office: E- 217, Industrial Area, Phase 8B, Mohali, Punjab- 160071

Ph: 011-46081516, E-mail: srindustries9531@gmail.com

Statement of Standalone Un-audited Financial Results for the Quarter and Nine months ended 31st December, 2025

(Rs. in 'Lakhs' except earning per share)

Particulars	Quarter Ended (Un- Audited)			Nine Months Ended (Unaudited)		Year ended (Audited)
	(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(30/12/2024)	
1. Revenue from operations	2.89	2.26	0.00	7.26	0.00	0.00
2. Other Income	0.00	0.00	0.04	0.00	0.38	0.84
3. Total Revenue (1+2)	2.89	2.26	0.04	7.26	0.38	0.84
4. Expenses					0	
a. Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of stock in trade	9.72	0.00	0.00	18.18	0.00	0.00
c. Changes in stock of finished goods, stock-in-trade and work-in-progress	(9.38)	0.05	0.00	(17.79)	0.00	0.00
d. Employee benefit expenses	11.49	11.86	6.36	31.96	7.66	29.16
e. Finance Costs	3.04	3.01	0.00	8.99	0.00	2.14
f. Depreciation & amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
g. Other expenses	43.98	9.55	13.53	62.94	58.85	56.17
Total Expenses (a+b+c+d+e+f+g)	58.85	24.47	19.89	104.28	66.51	87.47
5. Profit /(Loss) before Exceptional Items and tax, (3-4)	(55.96)	(22.21)	(19.85)	(97.02)	(66.13)	(86.63)
6. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7. Profit /(Loss) before tax (5-6)	(55.96)	(22.21)	(19.85)	(97.02)	(66.13)	(86.63)
8. Tax Expenses						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(c) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.01
9. Net Profit /(Loss) after tax (7-8)	(55.96)	(22.21)	(19.85)	(97.02)	(66.13)	(86.64)
10. Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00	0.00
A. Items that will not be reclassified to profit or loss						
(i) Reimbursement Gain /(Loss) of the Defined Benefit Plan	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Net Gain on equity Instrument designated at FVOCI for the year	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other Comprehensive income (A+B)	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Comprehensive Income (9+10)	(55.96)	(22.21)	(19.85)	(97.02)	(66.13)	(86.64)
12. Paid-up equity Share Capital (face value @ Rs. 10/- per share)	1,967.35	1,967.35	1,967.35	1,967.35	1,967.35	1,967.35
13. Earning Per equity Share (of Rs. 10/- each):						
Basic	(0.28)	(0.11)	(0.10)	(0.49)	(0.34)	(0.44)
Diluted	(0.28)	(0.11)	(0.10)	(0.49)	(0.34)	(0.44)

Notes:

1	The Above un-audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 13th February, 2026.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent possible.
3	The Auditors have carried out Limited Review on the aforesaid Financial Results for the Quarter and Nine months ended on 31st December 2025 as required in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 and the report was placed before the Board and the same was noted. Management has exercised necessary due diligence to ensure that the financial results provide a true & fair view of its affairs.
4	The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
5	The financial results have been prepared on a going concern basis in accordance with Ind AS and the provisions of the SEBI (LODR) Regulations, 2015.
6	The Company has no exceptional items to report for the quarter and Nine Months ended 31.12.2025.
7	Previous period figures have been regrouped/reclassified wherever necessary to make them comparable with the current period figures.

For and on behalf of the Board
ARUR FOOTWEAR LIMITED
(formerly known as S R INDUSTRIES LIMITED)

PANKAJ
DAWAR
Digitally signed by
PANKAJ DAWAR
Date: 2020-02-13 12:59:06
UTS
/2020/02/13/12:59:06

Pankaj DAWAR
Managing Director
DIN: 06479649



LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTER & NINE MONTHS PERIOD UN-AUDITED STANDALONE FINANCIAL RESULTS OF M/S ARUR FOOTWEAR LIMITED (Formerly S R INDUSTRIES LIMITED) PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To

The Board of Directors
M/s Arur Footwear Limited
(Formerly S R Industries Limited)
II-B/20, First Floor, Lajpat Nagar,
New Delhi-110024

1. We have reviewed the accompanying Statement of Un-audited Standalone Financial Results of **M/s Arur Footwear Limited (Formerly S R Industries Limited)** ("the Company") for the Quarter & Nine Months period ended 31st December, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19.07.2019 (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS 34) for "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report and express a conclusion on these Financial Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 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 principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time read with circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone Financial Results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 and SEBI Circular dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement except Ind AS 116. Ind AS 116, Leases applied to company w.e.f. 01.04.2019 for which no accounting adjustments/impact was being made in standalone financial statements.

For KRISHAN RAKESH & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 009088N

PLACE : DELHI
DATED : 13-02-2026
UDIN : 26087891LYTUKW3725

KRISHAN
KANHAYA
GUPTA

Digitally signed by
KRISHAN KANHAYA
GUPTA
Date: 2026.02.13
12:37:00 +05'30'

K.K. GUPTA
(PARTNER)
M.No. 087891