



SARUP INDUSTRIES LTD.

**SARUP INDUSTRIES LIMITED**

Regd. Off: Plot No-141, Leather Complex, Jalandhar-144021 Punjab, CIN: L19113PB1979PLC004014

Web: [www.sarupindustries.com](http://www.sarupindustries.com), E-mail: [shareholders@bawastf.com](mailto:shareholders@bawastf.com), Ph: 0181-5021037

(Rs. In Lacs)

**Un-Audited Financial Results For the Quarter Ended 31st Dec, 2022**

|   | Particulars                           | Quarter Ended |               |               | Period Ended  |               | Year Ended     |
|---|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|
|   |                                       | 31.12.22      | 30.09.22      | 31.12.21      | 31.12.22      | 31.12.21      | 31.03.22       |
|   |                                       | Un Audited    | Un Audited    | Un Audited    | Un Audited    | Un Audited    | Audited        |
| 1 | <b>Income from operations</b>         |               |               |               |               |               |                |
|   | a) Net Sales / income from operations | 318.55        | 143.59        | 390.31        | 804.90        | 912.49        | 1,218.08       |
|   | b) Other operating Income             | 0.00          | -             | 0.00          | 0.00          | -             | -              |
|   | c) Other Income                       | 0.00          | -             | 6.50          | 54.97         | 11.64         | 13.09          |
|   | <b>Total Income from operations</b>   | <b>318.55</b> | <b>143.59</b> | <b>396.81</b> | <b>859.87</b> | <b>924.13</b> | <b>1231.17</b> |
| 2 | <b>Expenses</b>                       |               |               |               |               |               |                |
|   | A) Cost of Materials Consumed         | 145.17        | 51.52         | 130.37        | 334.05        | 341.15        | 429.28         |

[illegible]

## 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 Feb, 2023.
- 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 framed thereunder and the accounting policies adopted by the Company.

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

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14/02/2023

**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 31<sup>st</sup> December 2022. 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