

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: 14/11/2025

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 14-11-2025

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. November 14, 2025, has, inter alia approved and taken on record the Unaudited Standalone Financial Results, along with the Limited review report by the Statutory Auditors for the second quarter and half year ended September 30, 2025.

The Unaudited Standalone Financial Results, along with Limited Review Report, as aforesaid for the quarter and half year ended September 30, 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/>

The said Board Meeting commenced at 12:00 Noon. and concluded at 1:10 P.M.

This is for your information and records

Thanking You,

For Arur Footwear Limited

(formerly known as SR Industries Ltd.)

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 half year ended 30th September, 2025.
2. Standalone Limited Review Report for the quarter and half year ended 30th September, 2025
3. Statement of Standalone Cash Flow Statement for the half year ended 30th September, 2025
4. Statement of Standalone Statement of Asset and Liabilities for the half year ended 30th September, 2025

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE HALF YEARLY & QUARTERLY UN-AUDITED STANDALONE FINANCIAL RESULTS OF 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 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 **S R Industries Limited** ("the Company") for the Quarter & Half Year ended 30th September, 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.





Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

143, KOHAT ENCLAVE
2ND FLOOR, PITAMPURA
DELHI - 110034

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 : 14-11-2025
UDIN : 25087891BMIEJE4261


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

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Statement of Standalone Un-audited Financial Results for the Quarter and Half-year ended 30th September, 2025						
(Rs. in 'lakhs' except earning per share)						
Particulars	Quarter Ended (Un- Audited)			Half -Year Ended (Unaudited)		Year ended (Audited)
	(30/09/2025)	(30/06/2025)	(30/09/2024)	(30/09/2025)	(30/09/2024)	(31/03/2025)
1.Revenue from operations	2.26	2.11	0.00	4.37	0.00	0.00
2.Other Income	0.00	0.00	0.00	0.00	0.34	0.84
3.Total Revenue (1+2)	2.26	2.11	0.00	4.37	0.34	0.84
4.Expenses						
a. Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
b. Purchase of stock in trade	0.00	8.46	0.00	8.46	0.00	0.00
c. Changes in stock of finished goods, stock-in-trade and work-in-progress	0.05	(8.46)	0.00	(8.41)	0.00	0.00
d. Employee benefit expenses	11.86	8.61	0.65	20.47	1.30	29.16
e. Finance Costs	3.01	2.94	0.00	5.95	0.00	2.14
f. Depreciation & amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
g. Other expenses	9.55	9.41	22.66	18.96	45.32	56.17
Total Expenses (a+b+c+d+e+f+g)	24.47	20.96	23.31	45.43	46.62	87.47
5.Profit /(Loss) before Exceptionnal Items and tax, (3-4)	(22.21)	(18.85)	(23.31)	(41.06)	(46.28)	(86.63)
6.Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7.Profit /(Loss) before tax (5-6)	(22.21)	(18.85)	(23.31)	(41.06)	(46.28)	(86.63)
8.Tax Expenses						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(c) Deffered tax	0.00	0.00	0.00	0.00	0.00	0.01
9.Net Profit /(Loss) after tax (7-8)	(22.21)	(18.85)	(23.31)	(41.06)	(46.28)	(86.64)
10.Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00	0.00	0.00

Items that will not be reclassified to profit or loss:	0.00	0.00	0.00	0.00	0.00	0.00
Remeasurement gain/(losses) on defined benefit plan	0.00	0.00	0.00	0.00	0.00	0.00
(II) Income tax relating to items	0.00	0.00	0.00	0.00	0.00	0.00
11.Total Comprehensive Income (9-10)	(22.21)	(18.85)	0	(41.06)	(46.28)	(86.64)
12.Paid-up equity Share Capital (face value @ Rs. 10/- per share)	1967.35	1964.57	1967.35	1967.35	1967.35	1964.57
13.Earning Per equity Share (of Rs. 10/- each):						
Basic	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.44)
Diluted	(0.01)	(0.01)	(0.01)	(0.02)	(0.02)	(0.44)

Notes:

- 3 These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under.
- 4 The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 14th November, 2025. The Statutory Auditor of the Company have provided Limited Review Report for the same.
- 5 The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
- 6 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.
- 7 The Company has no exceptional items to report for the quarter and half year ended 30.09.2025.
- 8 Previous period figures have been regrouped/reclassified wherever necessary.

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

Place: New Delhi
Date : 14.11.2025

Pankaj Dawar |
Manaing Director
DIN: 06479649 |

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1. STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT 30.09.2025

(Rs. In Lakh)

Particulars		As at 30-09-2025 Un-Audited	As at 31-03-2025 Audited
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,205.80	1202.13
	(b) Capital work-in-progress	0.00	0.00
	(c) Intangible assets	0.00	0.00
	(d) Financial assets	0.00	0.00
	i . Investments		
	a. Investments in associates	0.00	0.00
	b. Investments in jointly controlled en	0.00	0.00
	c. Other Investments	0.00	0.00
	ii . Trade receivables	6.73	0.00
	iii . Loans	0.00	0.00
	iv. Other Non-Current Financial Assets	0.00	0.00
	(e) Deferred tax assets (net)	0.00	0.00
	(f) Other non-current assets	0.00	0.00
	Total non-current assets	1,212.53	1,202.13
2	Current assets		
	(a) Inventories	8.52	0.11
	(b) Financial assets		
	i . Investments		
	a. Investments in associates	0.00	0.00
	b. Investments in jointly controlled en	0.00	0.00
	c. Other Investments	0.00	0.00
	ii. Trade receivables	0.00	0.00
	iii. Cash and cash equivalents	0.00	0.00
	iv. Bank balances other than (iii) above	14.86	16.53
	v. Loans	98.23	95.28
	vi. Other financial assets	57.09	51.27
	(c) Current tax assets (net)	0.00	0.00
	(d) Other current assets	0.00	0.00
	Total current assets	178.70	163.19
	Total Assets	1391.23	1365.32
II	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	1,967.35	1967.35
	Other equity	(801.17)	(760.11)
	Total Equity	1166.18	1207.24

2	LIABILITIES		
(i)	Non-current liabilities		
	(a) Financial liabilities		
	i. Borrowings	204.50	152.38
	ii. Trade Payables	0.00	0.00
	iii. Other financial liabilities	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (net)	0.00	0.00
	(d) Other non-current liabilities	0.00	0.00
	Total non-current liabilities	204.50	152.38
(ii)	Current liabilities		
	(a) Financial liabilities		
	i. Borrowings	0.00	0.00
	ii. Trade payables	0.00	0.00
	iii. Other financial liabilities	20.55	5.71
	(b) Other current liabilities	0.00	0.00
	(c) Provisions	0.00	0.00
	(d) Current tax liabilities (Deffered)	0.00	0.00
	Total current liabilities	20.55	5.71
	Total liabilities	225.05	158.09
	Total equity and liabilities	1391.23	1365.32

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2. STATEMENT OF STANDALONE CASH FLOW STATEMENT AS AT 30.09.2025

(Rs. In Lakh)

Sr. No.	Particulars	Half-Year Ended 30-09-2025	Year Ended 31-03-2025
A	Cash Flow from operating activities		-
	Profit for the year before tax	(41.06)	(86.62)
	Adjustments for	-	-
	Add:		-
	Depreciation and amortisation expenses	-	-
	Bad debts and irrecoverable balances written off	-	-
	Deffered Income Recongnised during the year		-
	Provision for Employee Benefits	-	-
	Provision of Expected credit loss	-	-
	Less:		-
	Interest income on fixed deposits with banks	-	-
	Profit on sale/redemption of Current Investments	-	-
	Balances written back	-	-
	Other Finance income	-	-
	Profit on sale of Property, Plant & Equipmen	-	-
			0.00
	Operating Profit before Workin Capital Facilities	(41.06)	(86.62)
	(Increase)/decrease in trade & other receivables	(2.95)	(70.61)
	(Increase)/decrease in other non-current financial assets	-	-
	(Increase)/decrease in other current financial assets	-	-
	(Increase)/decrease in other current assets	(12.55)	-
	(Increase)/decrease in inventories	(8.41)	(0.11)

	Increase/(decrease) in trade payables	14.84	5.71
	Increase/(decrease) in other non-current financial liabilities	-	\
	Increase/(decrease) in non-current provisions	-	-
	Increase/(decrease) in current provisions	-	-
	Increase/(decrease) in other non-current liabilities		
	(Increase)/decrease in other current tax assets		-
	Increase/(decrease) in other current financial liabilities	-	-
	Increase/(decrease) in other current liabilities		(65.01)
	Cash generated from operations	-	151.64
	Interest Paid	-	
	Taxes paid/TDS	-	-
	Net cash inflow from operating activities	(50.13)	(151.64)
B	Cash flow from investing activities:		
	Purchase of property, plant and equipment/ intangible assets	(3.67)	(2.78)
	Sale/Adjustment of fixed Assets		
	Investment		
	Fair Value		
	Net cash outflow from investing activities	(3.67)	(2.78)
C	Cash flow from financing activities		
	borrowings	52.12	152.38
	Redemption of Preference Capital	-	
	Proceed from SRA	-	
	Repayment of borrowings	-	(1154.73)
	Increase in Share Capital	-	1,170.00
	Net cash inflow (outflow) from financing activities	52.12	167.65
	Net increase/(decrease) in cash and cash equivalents	(1.68)	13.24
	Cash and cash equivalents opening	16.54	3.30
	Cash and cash equivalents closing	14.86	16.54