ARUR FOOTWEAR LIMITED

(Formerly Known as S R INDUSTRIES LIMITED)
CIN: L29246PB1989PLC009531
Corporate office: II-B / 20, First Floor Lajpat Nagar, New Delhi-110024
Registered Office: E- 217, Industrial Area, Phase 8B, Mohali, Punjab- 160071
Ph: 011-69999159, E-mail: srindustries9531@gmail.com
(Rehabilitated from Corporate Insolvency Resolution Process)

Date: 14/08/2026

To,

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

Script Code: 513515
Script Name: ARUR

Subject: Outcome of the Board Meeting held on Friday, August 14th, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of the SEBI LODR Regulations, 2015 this is to inform you that the Board of Directors of the Company at its meeting held today, i.e., **Friday, 14th August, 2026**, inter alia, considered and approved the Un-Audited Standalone Financial Results of the Company for the quarter ended **30th June, 2026**.

The Board also took on record the Standalone Limited Review Reports issued by the Statutory Auditor of the Company, M/s. Krishan Rakesh & Co., Chartered Accountants, for the said quarter.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 03:20 P.M.

This is for your information and record.

Thanking You,

For and on behalf of
Arur Footwear Limited
(Formerly known as S R Industries Limited)

NIDHI PATHAK
Digitally signed by NIDHI PATHAK
Date: 2026.08.14 15:21:55 +05'30'

Nidhi Pathak
Company Secretary & Compliance Officer

Place: New Delhi

Encl.: As above

1. Standalone Limited Review Report for the quarter ended 30th June, 2026.
2. Un-Audited Standalone Financial Results for the quarter ended 30th June, 2026.

Krishan Rakesh & Co.
CHARTERED ACCOUNTANTS

PHONE : 011-40159075

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

LIMITED REVIEW REPORT OF INDEPENDENT AUDITOR ON THE QUARTERLY 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 ended 30th June, 2026 ("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 SEB] 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 Delhi

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

KRISHAN RAKESH & CO. CA Delhi Chartered Accountants

PLACE : DELHI
DATED : 14-08-2026
UDIN : 26087891IOQMBC4100

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

ARUR FOOTWEAR LIMITED

(Formerly known as S R INDUSTRIES LIMITED)

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

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

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

Ph: 011-41070885, E-mail: srindustries9531@gmail.com

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. In Lakh)

Sr. No.	Particulars	STANDALONE			
		THREE MONTHS ENDED			YEAR ENDED
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	0.18	1.50	2.11	1.50
2	Other Income	2.11	1.20	0.00	8.46
3	**Total Revenue (1+2)**	**2.29**	**2.70**	**2.11**	**9.96**
4	**Expenses**				
	a. Cost of material consumed	0.00	0.04	0.00	0.04
	b. Purchase of stock in trade	0.00	(8.76)	8.46	9.42
	c. Changes in stock of finished goods, stock-in-trade and work-in-progress	0.05	8.87	(-8.46)	(8.92)
	d. Employee benefit expenses	7.72	(12.33)	8.61	19.63
	e. Finance Costs	3.08	3.04	2.94	12.03
	f. Depreciation & amortisation expense	0.00	-	0.00	0.00
	g. Other expenses	6.08	(26.35)	9.41	36.59
	Total Expenses (a+b+c+d+e+f+g)	**16.93**	**(35.49)**	**20.96**	**68.79**
5	**Profit /(Loss) before Exceptionnal Items and tax, (3-4)**	**(14.64)**	**38.19**	**(18.85)**	**(58.83)**
6	Exceptional items	0.00	0.00	0.00	0.00
7	**Profit /(Loss) before tax (5-6)**	**(14.64)**	**38.19**	**(18.85)**	**(58.83)**
8	**Tax Expenses**				
	(a) Current tax	0.00	0.00	0.00	0.00
	(c) Deffered tax	0.00	0.00	0.00	0.00
9	**Net Profit /(Loss) after tax (7-8)**	**(14.64)**	**38.19**	**(18.85)**	**(58.83)**
10	**Other Comprehensive Income (OCI)**				
	(I) Items that will not be reclassified to profit or loss:				
	Remeasurement gain/(losses) on defined benefit plan	0.00	0.00	0.00	0.00
	(II) Income tax relating to items	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (OCI)	0.00	0.00	0.00	0.00
11	**Total Comprehensive Income for the period (9+10)**	**(14.64)**	**38.19**	**(18.85)**	**(58.83)**
12	**Paid-up equity Share Capital (face value @ Rs. 10/- per share)**	**1967.35**	**1967.35**	**1964.57**	**1967.35**
13	Earning Per equity Share (of Rs. 10/- each):				
a)	Basic	(0.07)	0.19	(0.10)	(0.30)
b)	Diluted	(0.07)	0.19	(0.10)	(0.30)

Notes:

1. The above un-audited financial results of the Company for the quarter ended 30th June, 2026 have been reviewed and recommended by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on 14.08.2026.
2. The Statutory Auditors have carried out audit of the standalone financial results for the quarter ended 30th June, 2026 as required under Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodifed opinion thereon.
3. The Company's activity falls within a single business segment, i.e. Manufactuing/trading of footwear.
4. The Company does not have any Exceptional ltem to report for the cunent Year/quarter.
5. The financial result are prepaired in accordence with prepared under Indian Accounting Standards ("Ind AS") as applicable and guideline issued by the SEBI and the IND AS as presecribed under the section 133 of the Companies Act, 2013 read with Rule 3 of the Company of the Company (Indian Accounting Standard) Rules, 2015 and the Comapnies (Indian Accounting Stadards) (Amendmend) Rule, 2016 to the extent applicable.
6. Previous period figures have been regrouped/re-classified, wherever necessary, to confirm to the current period's classification.

For and on behalf of the Board

Arur Footwear Limited

PANKAJ DAWAR

Digitally signed by PANKAJ DAWAR
Date: 2026.08.14 15:19:48 +05'30'

Place: New Delhi

Date : 14-08-2026

Pankaj Dawar

Managing Director

DIN: 06479649