



SRU STEELS LIMITED

CIN:-L17300DL1995PLC107286

**Registered & Corporate Office:-11/598/1, Chawla Market, Patpar Ganj Road, Jheel Khuranja, Delhi –
110031**

Email id: srusteels95@gmail.com; Website:-www.srusteels.in

Date-27th February ,2025

**To,
The General Manager,
Corporate Relationship Department, BSE Limited,
Phiroz Jeejeebhoy Tower,
Dalal Street, Mumbai — 400001,
Maharashtra, India**

Reference : ISIN - INE425C01017; Scrip Code-540914; Symbol-SRUSTEELS

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we hereby submit the Integrated filing (Financials) for the quarter and nine months ended December 31, 2024.

The same is available with on the website of the company at www.srusteels.in

This is for information and records.

Thanking You,
Yours Faithfully,

For Sru Steels Limited

**Himanshu Rajeshkumar Vyas
Director
DIN: 10867339**

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of SRU Steels Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report.

To,

The Board of Directors
SRU Steels Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of SRU Steels Limited for the quarter and nine months ended on 31st December, 2024, and year to date from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Statement, which is the responsibilities 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 Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 (the 'Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 05th July, 2016 (hereinafter referred to as 'the SEBI circular') and other accounting principles generally accepted in India subject to the matters specified herein "Emphasis of Matters" paragraph. Our responsibility is to express a conclusion on the Statement 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 (ICAI). 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.
4. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013 as amended and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



5. Based on our review conducted as above subject to matters specified herein below in "Emphasis of Matters" paragraph, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standard ("Ind AS") specified under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Emphasis of Matter:
- a) During our review, we noted that the company has issued right shares to eligible shareholders to raise funds for specific purposes. On the basis of the documents available for verification, we noted that the company has made advance payments to suppliers, Investment in shares and securities and payment for general business purpose out of the proceeds of right issue.
- b) We observed that the company has availed unsecured loans from various entities and individuals. However, our review indicates that the company has not provided for interest, if any, on these unsecured loans.
- c) We observed that the company has granted loans and advances to various entities and individuals. However, our review indicates that the company has not recognized interest income, if any, on these loans and advances.
- d) As of 31st December, 2024, the company's financial statements reflect outstanding balances related to trade receivables, trade payables, loans and advances given, and loans and advances taken. However, these balances are subject to confirmations and reconciliations, if any.

Date :27/02/2025

Place: Rajkot

UDIN: 25190445BMJJFR3975



For, TCS & Co.

Chartered Accountants

FRN: 145920W

(Akshay T. Sanepara)

Partner

M. No. 190445

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Statement of Unaudited Standalone Financial results for the quarter and Nine Months ended 31st Dec 2024**(Rs. In Lakh except per share data)**

S. No	PARTICULARS	For the Quarter Ended			Nine Months Ended		For the Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	Income From Operations						
	a) Revenue From Operation	936.66	-	40.04	948.39	1727.7	1,831.65
	b) Other Income	-	-	-	-	-	-
	Total Income from Operation (Net)	936.66	-	40.04	948.39	1,727.70	1,831.65
2	Expenses						
	a) Change in inventories of finished goods, WIP & stock in trade	(328.74)	-	3.62	(328.74)	211.10	211.10
	b) Purchase of Stock in trade	1,254.30	-	3.41	1,254.30	1,402.39	1,474.21
	c) Employees benefits expenses	3.38	3.45	9.44	9.93	29.86	38.77
	d) Depreciation and amortisation expenses	1.36	1.35	2.08	4.06	6.18	8.06
	e) Finance Cost	0.03	-	-	0.05	0.07	0.09
	f) Other expenses	56.55	8.29	9.79	118.14	48.84	55.70
	Total expenses	986.87	13.09	28.34	1,057.74	1,698.44	1,787.93
3	Profit before exceptional items and tax (1-2)	(50.21)	(13.09)	11.70	(109.35)	29.26	43.72
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	(50.21)	(13.09)	11.70	(109.35)	29.26	43.72
6	Tax Expense						
	a) Current Tax	-	-	3.12	-	7.83	11.98
	b) Deferred tax	(0.05)	-	(0.08)	(0.07)	(0.23)	(0.61)
7	Net Profit after tax (5-6)	(50.16)	(13.09)	8.66	(109.28)	21.66	32.35
8	Extraordinary Item	-	-	-	-	-	-
9	Net Profit (+)/Loss(-) for the period (7+8)	(50.16)	(13.09)	8.66	(109.28)	21.66	32.35
10	Other Comprehensive Income (net of tax)						
	a) Items That will not be reclassified to profit or loss	(47.48)	-	-	(47.48)	-	-
	b) Items That will be reclassified to profit or loss	-	-	-	-	-	-
11	Total comprehensive Income for the period (9+10)	(97.64)	(13.09)	8.66	(156.76)	21.66	32.35
12	Paid up equity share capital (Face value Rs 10/- each share)	5993.93	1198.79	1198.79	5993.93	1198.79	1,198.79
13	Reserve Excluding revaluation reserve as per Audited Balance Sheet	-	-	-	-	-	162.74
14	Earning Per Share (EPS) (face value of Rs. 10/- each) (not annualised)						
	a) Basic (Rs)	(0.08)	(0.11)	0.07	(0.18)	0.18	0.27
	b) Diluted (Rs)	(0.08)	(0.11)	0.07	(0.18)	0.18	0.27

Notes:

- The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th February, 2025.
- The Statutory Auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter and nine months ended December 31, 2024, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable
- The Company primarily business segment is based on principal business activities carried on by the Company. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act 2013, the Company operates in one reportable business Segment i.e. Trading of Stainless Steels Business and primarily operating in India and hence, considered as single geographical segment. (Ind AS 108) on "Segment Reporting" is not applicable.
- There was no pending investor complaints/grievances as on 31st Dec, 2024 and no investors complaints received during the quarter and no investor complaint was pending at the beginning and end of the quarter.
- The figures for the previous year / quarter have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.
- The unaudited standalone financial results are also available on the Company's website of the Company at www.srusteels.in and on the website of the stock Exchange viz, www.bseindia.com

For SRU Steels Limited

Himanshu Rajeshkumar Vyas
(Director)
Din:- 10867339



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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - Not Applicable.

C. Format for Disclosing Outstanding Default on Loans and Debt Securities: There is no default on loans and debt securities during the Quarter ended December 31,2024.

D. Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable.

E. Statement on Impact of Audit Qualifications (for Audit report with Modified Opinion) submitted Along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing I.e., 4th quarter) - Not Applicable.

For Sru Steels Limited

Himanshu Rajeshkumar Vyas

Director

DIN: 10867339



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Date-27th February ,2025

**To,
The General Manager,
Corporate Relationship Department, BSE Limited,
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Dalal Street, Mumbai — 400001,
Maharashtra, India**

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Subject: Clarification Regarding Late Submission of Unaudited Financial Results for the Quarter Ended 31 December, 2024.

Dear Sir/Madam,

With reference to earlier intimation as on 20 February , 2025 , We inform you that the Board meeting scheduled for 14th February , 2025 for approval of Unaudited financial Results for Quarter ended 31st December, 2024 has been postponed due to Resignation of Statutory Auditor as on 13 February, 2025. we hereby inform you that meeting of the Board of Directors of the Company, duly convened and held at the registered office of the Company i.e 11/598/1, Chawla Market, Patpar Ganj Road, Jheel Khuranja, Delhi – 110031, on Thursday 27 February 2025 the Board of Directors has inter alia transacted the following businesses:

1. The Board considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report as issued by Statutory Auditor of the Company for the quarter ended on 31st December 2024.

You are requested to please take the same in your record.

Thanking you,
Yours truly,

For Sru Steels Limited

**Himanshu Rajeshkumar Vyas
Director
DIN: 10867339**