



Date: 31<sup>st</sup> January, 2025

To,  
Bombay Stock Exchange Limited,  
25th Floor, New Trading Ring,  
Rotunda Building, P J Tower,  
Dalal Street, Fort,  
Mumbai- 400 001.

Dear Sir,

**Scrip Code- 530445**

**Company Name- Sumeru Industries Limited**

**Subject- Submission of Unaudited financial result for the quarter and nine months ended on 31<sup>st</sup> December, 2024.** [In compliance with Regulation 33 of SEBI (LODR) Regulations, 2015]

We wish to inform you that at the board meeting held today, the board of directors of the Company approved the Unaudited Financial Result (standalone) of the Company for the quarter and nine months ended on 31<sup>st</sup> December, 2024 and Limited Review Report of M/s Nitin K. Shah & Co., Chartered Accountants, Statutory Auditor.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) 2015, we are enclosing the following documents.

- i. Ind AS complied Unaudited Financial Results (standalone) for the quarter and nine months ended on 31<sup>st</sup> December, 2024;
- ii. Auditor's Limited Review Report as per Regulation 33 of SEBI (LODR) Regulations, 2015.

Please take the above information on your record.

Yours Faithfully,

**For SUMERU INDUSTRIES LIMITED**

**Nidhi K. Shah**

**Company Secretary & Compliance Officer**

Encl- As above

Date- 31/01/2025

Place- Ahmedabad

**SUMERU INDUSTRIES LIMITED**

CIN-L65923GJ1994PLC021479

Regd. Office: F.P. No-123, Behind Andaz Party Plot, Makarba Cross Road,  
S. G.Highway, Makarba, Ahmedabad, Gujarat, 380058

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**SUMERU INDUSTRIES LIMITED**

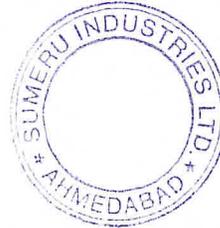
**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER, 2024**

(Rs. In Lacs)

Sr No.	Particulars.	Quarter Ended			Nine Months ended		Year Ended
		31-12-24 Reviewed	30-09-24 Reviewed	31-12-23 Reviewed	31-12-24 Reviewed	31-12-23 Reviewed	31-03-24 Audited
	<b>(Refer Notes Below)</b>						
1	<b>Revenue From Operations</b>			0.00	0.00	5.50	5.50
	(a) Net sales/income from operations (Net of Service Tax)	0.00	0.00	0.00	0.00	5.50	5.50
2	Other Income	9.68	12.06	10.27	31.49	29.78	40.74
3	<b>Total Income (1+2)</b>	<b>9.68</b>	<b>12.06</b>	<b>10.27</b>	<b>31.49</b>	<b>35.28</b>	<b>46.24</b>
4	<b>Expenses</b>			0	0	0	0.00
	(a) Cost of material consumed	0.00	0.00	-	0.00	-	-
	(b) Purchase of Traded Goods	0.00	0.00	-	0.00	-	-
	(c) Changes in Inventories of Finished goods, Stock in trade, and work in progress	2.77	2.88	2.78	8.32	8.18	10.95
	(d) Employee benefits expense	0.13	0.14	0.00	0.42	0.00	0.11
	(e) Finance Cost	1.28	1.26	0.43	3.77	1.30	2.54
	(f) Depreciation	2.61	3.20	1.84	12.66	19.02	23.72
	(g) Other expense	6.79	7.48	5.05	25.17	28.50	37.32
	<b>Total expense (4)</b>	<b>2.89</b>	<b>4.58</b>	<b>5.22</b>	<b>6.32</b>	<b>6.78</b>	<b>8.92</b>
5	<b>Profit before exceptional items and tax (3-4)</b>						
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/loss before tax (5-6)</b>	<b>2.89</b>	<b>4.58</b>	<b>5.22</b>	<b>6.32</b>	<b>6.78</b>	<b>8.92</b>
8	Tax expense						6.86
	1. Current Tax	-	-	-	-	-	1.85
	2. Deferred Tax	-	-	-	-	-	-
9	<b>Profit/ (loss) for the period (7-8)</b>	<b>2.89</b>	<b>4.58</b>	<b>5.22</b>	<b>6.32</b>	<b>6.78</b>	<b>0.21</b>
10	<b>Other Comprehensive Income</b>						
A	(i) Item that will not be classified as profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be classified to profit and loss	-	-	-	-	-	-
B	(i) Item that will be classified as profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be classified to profit and loss	-	-	-	-	-	-
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>2.89</b>	<b>4.58</b>	<b>5.22</b>	<b>6.32</b>	<b>6.78</b>	<b>0.21</b>
12	Paid up Equity Share Capital (Face Value of Rs. 1/- each)	72000000	72000000	72000000	72000000	72000000	72000000
13	Reserve excluding Revaluation Reserve as per Balance Sheet of previous accounting year						314.58
14	<b>Earnings per share (for discontinued operations) (of Rs. 1/- each)</b>						
	(a) Basic	0.004	0.006	0.007	0.009	0.009	0.0003
	(b) Diluted	0.004	0.006	0.007	0.009	0.009	0.0003
14	<b>Earnings per share (for discontinued and continued operations) (of Rs. 1/- each)</b>						
	(a) Basic	0.004	0.006	0.007	0.009	0.009	0.0003
	(b) Diluted	0.004	0.006	0.007	0.009	0.009	0.0003

- Notes :
- The above results have been reviewed by Audit Committee and thereafter approved and taken on record by the Board in its meeting held on 31.01.2025. The Statutory Auditors have carried out limited review of the accounts.
  - The company operates in one segment, hence no separate segment reporting is given.
  - The company has adopted Indian Accounting Standard ("Ind AS") notified by the Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 interim financial report prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
  - The Ind AS compliant corresponding figures in the previous year have been subjected to review/ audit. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
  - Under Ind AS, Investments in Mutual Funds are recognised and measured at fair value. Impact of fair value changes as on the date of transition has been recognised in reserves and for changes thereafter in statement of profit and Loss.
  - Previous years/ Quarters figures have been regrouped / rearranged wherever necessary.

Date : 31.01.2025  
Place : Ahmedabad



By order of Board of Directors of  
Sumeru Industries Limited

*Vipul H Raja*

(Vipul H Raja)

Chairman & Managing Director

DIN NO : 00055770

**SUMERU INDUSTRIES LIMITED**

Regd. Office: Sumeru Centre, Near Parimal Crossing, C.G. Road, Ahmedabad - 380 007

Phone: +91 79 2665 2748, 2665 1357 Fax: +91 79 2665 1664

Corporate Office: "Sumeru" B/H Andaz Party Plot, S. G. Highway Road, Ahmedabad 380 058  
CIN No.: L65923GJ1994PLC021479 • Email: investors.sumeru@gmail.com • website: sumerugroup.in

**Independent Auditor's Review Report**

To the Board of Directors of SUMERU INDUSTRIES LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of SUMERU INDUSTRIES LIMITED ('the Company') for the quarter ended 31<sup>st</sup> 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 requirement of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended read with SEBI Circular No.CIRICFD/CMD1/44/2019, dated March 29, 2019.

The preparation of the statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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 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. 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Ahmedabad  
Date : 31<sup>st</sup> January, 2025

**For, Nitin K. Shah & Co.**

Chartered Accountants

Firm No.: 107140W

*Shah V. N.*

(Vaibhav N. Shah)

Proprietor

M. No. 116817

UDIN: 25116817BMLNTX9910