



**Standard Shoe Sole
And Mould (India) Ltd.**

95, PARK STREET 2ND FLOOR
KOLKATA- 700 016
PHONE OFF.: 2226-1175
MOBILE: 84440 76978
E-mail: companysecretary@cel.co.in

Date: 09th February, 2024

To
DCS - Listing
Bombay Stock Exchange Limited,
Ground Floor, P.J. Tower,
Dalal Street,
Mumbai- 400001
Scrip Code: 523351

Ref: Compliance with the Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: Outcome of the Board Meeting held on February 09, 2024

Dear Sir/ Madam,

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that Board of Directors of the Company at its meeting held on Friday, 09th February, 2024, have *inter - alia* considered and approved:

1. Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023. The said Unaudited Financial Results along with Limited Review Report of the Statutory Auditors thereon are enclosed herewith in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 04.00 P.M.

Please take the same on your record and oblige.

Thanking you,

Yours faithfully,
For **Standard Shoe Sole and Mould (India) Limited**

Sudha Tenani
Whole-Time Director
DIN - 09552406

BRANCHES : KOLKATA, CHENNAI, DELHI, KANPUR
FACTORY : CHENNAI PONDICHERY
CIN : L24119WB1973PLCO28902

Limited Review Report

To
The Board of Directors
STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED

1. We have reviewed the accompanying statement of unaudited financial results (“the Statement”) of Standard Shoe Sole and Mould (India) Limited (“the Company”), for the quarter and nine months ended December 31, 2023.
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 Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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. 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.
4. 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.

For L.B. Jha & Co.,
Chartered Accountants
(Registration Number: 301088E)



Place: Kolkata
Date: 09.02.2024

A handwritten signature in blue ink, appearing to read "D.N. Roy".

(D.N. Roy)
Partner

(Membership No.: 300389)
UDIN: 24300389BKDBFV4979

STANDARD SHOE SOLE AND MOULD INDIA LIMITED

CIN:- L24119WB1973PLC028902
95, Park Street, 2nd Floor, Kolkata - 700016
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	As at DECEMBER 31, 2023	As at SEPTEMBER 30, 2023	As at DECEMBER 31, 2022	As at DECEMBER 31, 2023	As at DECEMBER 31, 2022	As at MARCH 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
Revenue from operations	-	-	-	-	10.61	10.61
Other Income	-	-	2.33	-	2.33	3.24
Total Income	-	-	2.33	-	12.94	13.85
2 Expenses						
(a) Cost of Trading Goods	-	-	-	-	10.20	10.20
(b) Employee benefit expense	5.07	5.22	5.21	15.28	14.71	19.88
(c) Other expenses	1.94	0.97	1.45	8.19	9.05	15.21
Total Expenses	7.01	6.19	6.66	23.47	33.97	45.29
3 Profit/(Loss) before Tax	(7.01)	(6.19)	(4.33)	(23.47)	(21.03)	(31.44)
4 Tax Expense	-	-	-	-	-	-
5 Net Profit/(Loss) for the period (3-4)	(7.01)	(6.19)	(4.33)	(23.47)	(21.03)	(31.44)
6 Other Comprehensive Income	-	-	-	-	-	-
7 Total Comprehensive Income for the period (5+6)	(7.01)	(6.19)	(4.33)	(23.47)	(21.03)	(31.44)
8 Paid Up Equity Share Capital (Face value of Rs. 10/- per Share)	518.15	518.15	518.15	518.15	518.15	518.15
9 Reserve excluding Revaluation Reserve as at balance sheet date						(513.07)
10 Earnings per equity share						
(a) Basic	(0.14)	(0.12)	(0.08)	(0.45)	(0.41)	(0.61)
(b) Diluted	(0.14)	(0.12)	(0.08)	(0.45)	(0.41)	(0.61)
* (not annualised)						

Notes :

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above unaudited Financial Results for the quarter and Nine Months ended 31ST December, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 9TH February, 2024.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Limited Review of the Un-audited Financial Results for the quarter and Nine Month ended 31ST December, 2023, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- The Company has only single Reporting Business Segment in accordance with Ind AS - 108
- The Company has not received any information from the vendors so as to their status under the Micro, Medium and Small Enterprise Development Act, 2006 and hence amount outstanding and interest paid/payable to them under this Act is considered to be 'Nil'.
- The figures of the earlier periods have been regrouped and rearranged wherever necessary to make them comparable with the current period.

Standard Shoe Sole And Mould (India) Ltd.

Sudha Tenani

Mrs. Sudha Tenani
Whole Time Director
DIN : 09552406

Place: Kolkata
Date: 09/02/2024

