



# Standard Shoe Sole And Mould (India) Ltd.

Date: 28<sup>th</sup> May 2026

To,  
The Manager  
Listing Department  
BSE Limited  
Ground Floor, P.J. Tower,  
Dalal Street, Mumbai- 400001  
Scrip Code: 523351

**Sub: Outcome of the meeting of the Board of Directors held on May 28<sup>th</sup>, 2026**

Dear Sir/ Madam,

Pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), we wish to inform you that the Board of Directors at its meeting held today i.e., on **Thursday, 28<sup>th</sup> May 2026** has inter-alia considered and approved Audited Financial Results (standalone) along with the Auditors Report for the quarter and year ended 31<sup>st</sup> March, 2026.

In this regard, please find enclosed the following:

- Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March 2026 along with Auditors Report.
- Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion on financial results for the year ended 31<sup>st</sup> March 2026.

The aforesaid meeting commenced at 12:30 p.m. and concluded at 4:10 p.m.

Please take the same on your record and oblige.

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

K. Rakesh



**Rakesh Kolla**  
Whole-time Director  
(DIN - 09785871)

**Regd. Office: 201 B, 2nd Floor, Shangrilla Plaza, Road No 2,  
Park View Enclave, Banjara Hills, Hyderabad, Khairatabad, Telangana, India, 500034**

6304719944

sssmil.1907@gmail.com

www.sssmil.com

**CIN: L24119TS1973PLC199873**

**Independent Auditor's Report on the Quarterly and Year to Date audited Standalone financial results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
Board of Directors of  
Standard Shoe Sole and Mould (India) Limited

**Report on the audit of the Standalone Annual Financial Results**

We have audited the accompanying statement of quarterly and year to date standalone annual financial results of Standard Shoe Sole and Mould (India) Limited ('the Company') for the quarter and year ended 31<sup>st</sup> March, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- (i) is presented in accordance with the requirements of Listing Regulation in this regard; and
- (ii) gives a true and fair view in conformity with the applicable accounting standard, and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the standalone financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independent requirement that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial results.



## **Management's Responsibilities for the Standalone Annual Financial Results**

This Statement has been prepared on the basis of the standalone annual financial results. The Management and Board of Directors are responsible for the preparation and presentation of the standalone financial results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

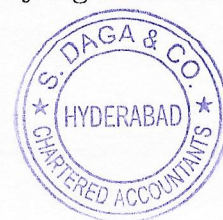
In preparing the standalone financial results, management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

## **Auditors Responsibilities for the Audit of the Standalone Annual Financial Results:**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is a magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

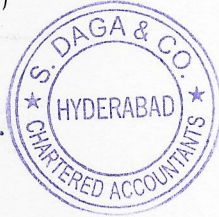


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

For S. Daga & CO.,  
Chartered Accountants  
(ICAI FRN: 0000669S)

*Manish*



(Manish Kumar Jain)  
Partner  
Membership No. 237592

Place: Hyderabad

Date: 28.05.2026

UDIN: 26237592PRWSWM5988

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**

CIN:- L24119TS1973PLC199873

201 B, 2nd Floor, Shangrilla Plaza, Road No 2, Park View Enclave,

Banjara Hills, Khairatabad, Hyderabad, Telangana, 500034

Ph: +91 63047 19944; E-mail: sssmil.1907@gmail.com

Website: www.sssmil.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026

(Rs. in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Un-audited	Audited	Audited	Audited
<b>1 Income</b>					
(a) Revenue from operations	-	-	-	-	-
(b) Other Income	-	-	-	-	-
<b>Total Income</b>	-	-	-	-	-
<b>2 Expenses</b>					
(a) Cost of Trading Goods	-	-	-	-	-
(b) Employee benefit expense	0.75	0.50	1.53	3.00	5.96
(c) Other expenses	3.49	0.19	4.68	8.61	12.60
<b>Total Expenses</b>	4.24	0.69	6.21	11.61	18.56
<b>3 Profit/(Loss) before Tax (1-2)</b>	(4.24)	(0.69)	(6.21)	(11.61)	(18.56)
<b>4 Tax Expense</b>	-	-	-	-	-
<b>5 Net Profit/(Loss) for the period (3-4)</b>	(4.24)	(0.69)	(6.21)	(11.61)	(18.56)
Items that will not to be reclassified to Statement of Profit Loss	-	-	-	-	-
<b>6 Other Comprehensive Income</b>	-	-	-	-	-
<b>7 Total Comprehensive Income for the period (5+6)</b>	(4.24)	(0.69)	(6.21)	(11.61)	(18.56)
<b>8 Paid Up Equity Share Capital (Face of Rs. 10/- per Share)</b>	518.15	518.15	518.15	518.15	518.15
<b>9 Reserve excluding Revaluation Reserve as at balance sheet date</b>				(609.13)	(597.52)
<b>10 Earnings per equity share</b>					
(a) Basic	* (0.08)	* (0.01)	* (0.12)	(0.22)	(0.36)
(b) Diluted	(0.08)	(0.01)	(0.12)	(0.22)	(0.36)
* (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 Audited Financial Results for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 28th May, 2026.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Financial Results for the quarter and year ended 31st March, 2026, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been audited 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 for the quarter ended 31<sup>st</sup> March, 2026 and 31<sup>st</sup> March, 2025 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the 3<sup>rd</sup> quarter of the relevant financial year.
- The figures of the earlier periods have been regrouped and rearranged wherever necessary to make them comparable with the current period.

For Standard Shoe Sole and Mould (India) Ltd.

*Manish*

Date: 28.05.2026  
Place: Hyderabad



*K. Rakesh*

Rakesh Kolla  
Whole Time Director  
DIN : 09785871

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**

**Cash Flow Statement for the year ended 31 March 2026**

(Rs. in Lakhs)

Particulars		March 31 2026 Amount	March 31 2025 Amount
<b>I</b>	<b>Cash flow from Operating Activities</b>		
	Profit before tax	(11.61)	(18.56)
	Non-cash adjustment to reconcile profit before tax to net cash flows		
	<b>Operating profit before working capital changes</b>	<b>(11.61)</b>	<b>(18.56)</b>
	Movements in working capital:		
	Increase / (Decrease) in trade payables	0.46	0.53
	Increase / (Decrease) in other Current liabilities	(0.99)	3.43
	Decrease / (Increase) in trade receivables	-	-
	Decrease / (Increase) in short term loans and advances	-	-
	Decrease / (Increase) in other current assets	(0.43)	(1.48)
	Cash generated from / (used in) operations	(0.96)	2.49
	<b>Net cash flow from/(used in) operating activities (A)</b>	<b>(12.58)</b>	<b>(16.07)</b>
<b>II</b>	<b>Cash flow from Investing Activities</b>		
	Net cash flow from/(used in) investing activities (B)	-	-
<b>III</b>	<b>Cash flow from Financing Activities</b>		
	Short Term Loans from Directors	14.05	14.70
	<b>Net cash flow from/(used in) financing activities (C)</b>	<b>14.05</b>	<b>14.70</b>
<b>IV</b>	<b>Net Increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>1.47</b>	<b>-1.37</b>
	Cash and cash equivalents at the beginning of the year	0.08	1.45
<b>V</b>	<b>Cash and cash equivalents at the end of the year</b>	<b>1.56</b>	<b>0.08</b>
	<b>Components of Cash and Cash Equivalents</b>		
	Cash on Hand	0.00	0.00
	With Banks on Current Account	1.56	0.08
	<b>Total Cash and Cash Equivalents</b>	<b>1.56</b>	<b>0.08</b>
	Explanatory notes to Cash Flow Statement ( Note 1- 3)		

(1) The above Cash Flow Statement has been compiled from and is based on the Balance Sheet as at 31st March 2026 and the related Statement of Profit and Loss for the period ended on that date.

(2) The above Cash Flow Statement has been prepared under 'indirect Method' as set out in the Indian Accounting Standard (Ind AS-7) on "Cash Flow Statement", and reallocations required for this purpose are as made by the Company.

(3) Figures in Parenthesis represents outflows.

For Standard Shoe Sole and Mould (India) Ltd.

*Munish*  
Date: 28.05.2026  
Place: Hyderabad



*K. Rakesh*  
Rakesh Kolla  
Whole Time Director  
DIN : 09785871

**Standard Shoe Sole and Mould (India) Ltd.**  
**Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars	As at 31-03-26	As at 31-03-25
	Audited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Financial Assets		
Investment	-	-
<b>Total Non - Current Assets</b>	-	-
<b>Current assets</b>		
(a) Financial Assets		
(i) Trade receivables	0.00	0.00
(ii) Cash and cash equivalents	1.56	0.08
(iii) Short Term Loans and advances	-	-
(b) Other Current Assets	14.65	14.22
(c) Current Tax assets (net)	-	-
<b>Total Current Assets</b>	<b>16.21</b>	<b>14.30</b>
<b>Total Assets</b>	<b>16.21</b>	<b>14.30</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	518.15	518.15
(b) Other Equity	(609.13)	(597.52)
<b>Total equity</b>	<b>(90.98)</b>	<b>(79.37)</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
(a) Financial Liabilities		
Borrowings	52.29	38.24
(i) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises		-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.14	4.68
(b) Other current Liabilities	39.23	40.22
(c) Current Tax Liabilities (net)	10.52	10.52
<b>Total Current Liabilities</b>	<b>107.19</b>	<b>93.67</b>
<b>Total liabilities</b>	<b>107.19</b>	<b>93.67</b>
<b>Total Equity &amp; Liabilities</b>	<b>16.21</b>	<b>14.30</b>



For Standard Shoe Sole and Mould (India) Ltd.

*M. Anish*

Date: 28.05.2026  
 Place: Hyderabad



*K. Rakesh*

Rakesh Kolla  
 Whole Time Director  
 DIN : 09785871



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

Date: 28<sup>th</sup> May 2026

To,  
The Manager  
Listing Department  
BSE Limited  
Ground Floor, P.J. Tower,  
Dalal Street, Mumbai- 400001  
Scrip Code: 523351

Sub: Declaration in respect of unmodified opinion on Audited Financial Results for the Financial Year ended 31st March 2026.

Ref: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that the Statutory Auditor of the Company, S. Daga & Co., Chartered Accountants, have issued an unmodified audit report on the Standalone Financial Statement of the Company for the quarter and year ended 31<sup>st</sup> March 2026.

We request you to kindly take the same on record.


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


K. Rakesh



Rakesh Kolla  
Whole-time Director  
(DIN – 09785871)

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