



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

Date: 07<sup>th</sup> September 2026

To  
BSE Limited,  
Ground Floor, P.J. Tower,  
Dalal Street, Mumbai- 400001

*Scrip Code: 523351*

**Sub: Annual Report for the Financial Year 2025-26 and Notice of the 50<sup>th</sup> Annual General Meeting**

Dear Sir/ Madam,

We would like to inform you that 50th Annual General Meeting (AGM) of the Company will be held on **Wednesday, 30th September, 2026 at 01:00 P.M. (IST) through video conferencing ("VC")/other Audio-Visual Means ("OAVM")**.

Pursuant to Regulation 30 and 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, please find enclosed herewith a copy of

- Notice of AGM including instructions for e-voting and
- Annual Report for the Financial Year 2025-26.

Aforesaid documents are also available on the website of the Company i.e., [www.sssmil.com](http://www.sssmil.com)

The remote e-voting period commences on Sunday, 27<sup>th</sup> September, 2026 at 09:00 A.M. (IST) and ends on Tuesday, 29<sup>th</sup> September, 2026 at 05:00 P.M. (IST). During the period, members holding shares either in physical form or in dematerialized form, as on Wednesday, 23<sup>rd</sup> September, 2026 i.e., Cut-off date, may cast their vote electronically. Those members who are attending the AGM and have not cast their vote on the Resolutions through remote e-voting, shall be eligible to vote at the AGM.

Yours faithfully,

**For Standard Shoe Sole and Mould (India) Ltd**

*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**

***ANNUAL REPORT***  
***2025-26***

**Table of Content**

| <b>Sl. No.</b> | <b>Particulars</b>                            |
|----------------|-----------------------------------------------|
| 1.             | Company Information                           |
| 2.             | Director's Report                             |
| 3.             | Annexure to the Director's Report             |
| 4.             | Independent Auditor's Report                  |
| 5.             | Financial Statement                           |
| 6.             | Notice of 50 <sup>th</sup> AGM of the Company |

## **COMPANY INFORMATION**

### **BOARD OF DIRECTORS:**

Mr. Rakesh Kolla  
(Whole Time Director)

Mr. Suresh Pillutla  
(Independent Director)

Ms. Iram Ajum Beg  
(Independent Director)

Ms. Sangita Parida  
(Non-Executive Director)

Ms. Shanti Tunk  
(Non-Executive Director)

### **KEY MANAGERIAL PERSONNEL:**

Mr. Sandeep Garg  
(Company Secretary)

Ms. Nandhi Sowmya  
(Chief Financial Officer)  
(Resigned w.e.f 20.11.2025)

Ms. Mothe Rani  
(Chief Financial Officer)  
(Appointed w.e.f 06.12.2025)

### **STATUTORY AUDITOR:**

S. Daga & Co.  
Chartered Accountants  
Hyderabad, Telangana

### **INTERNAL AUDITOR:**

Aniket & Co.  
Chartered Accountants  
7-1-396/1/A, Prem Nivas, S. R. Nagar,  
Hyderabad - 5000038

### **SECRETARIAL AUDITOR:**

M/s Madhur Gandhi & Associates  
Practicing Company Secretaries  
10-4-13/11/A/1/A, Sanjay Gandhi Nagar,  
Masab Tank, Hyderabad - 500028,  
Telangana, India

### **REGISTRAR & SHARE TRANSFER AGENTS:**

MCS Share Transfer Agent Ltd.  
383, Lake Gardens, 1st Floor,  
Kolkata - 700045  
Tel: 91-33-4072 4051-54  
Fax: 91-33-4072 4050,  
Email: [mcssta@rediffmail.com](mailto:mcssta@rediffmail.com)

### **REGISTERED OFFICE:**

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

**CIN: L24119TS1973PLC199873**

### **STOCK EXCHANGE WHERE THE SHARES ARE LISTED**

The BSE Limited (Security Code: 523351)

**DIRECTORS' REPORT**

Dear Shareholders,

On behalf of the Board of Directors, it is our pleasure to present the 50<sup>th</sup> Annual Report together with the Audited Annual Statement of Accounts of **M/s Standard Shoe Sole and Mould (India) Ltd.** ("the Company") for the year ended March 31, 2026.

**FINANCIAL PERFORMANCE**

The summarized standalone results of your Company are given in the table below:

(Amount in Rs.)

| Particulars                                             | Financial Year ended |                    |
|---------------------------------------------------------|----------------------|--------------------|
|                                                         | Standalone           |                    |
|                                                         | 31.03.2026           | 31.03.2025         |
| Revenue from Operations                                 | -                    | -                  |
| Other Income                                            | -                    | -                  |
| <b>Profit before depreciation, finance cost and tax</b> | <b>(11,61,154)</b>   | <b>(18,56,021)</b> |
| Less: Finance Cost                                      | -                    | -                  |
| Less: Depreciation                                      | -                    | -                  |
| <b>Profit before Tax</b>                                | <b>(11,61,154)</b>   | <b>(18,56,021)</b> |
| Less: Tax Expense                                       | -                    | -                  |
| <b>Profit after Tax</b>                                 | <b>(11,61,154)</b>   | <b>(18,56,021)</b> |
| Other Comprehensive Income                              | -                    | -                  |
| <b>Profit/(Loss) carried to Balance Sheet</b>           | <b>(11,61,154)</b>   | <b>(18,56,021)</b> |

\*previous year figures have been regrouped/rearranged wherever necessary.

**SHARE CAPITAL**

During the year under review, the Company had not allotted any Equity Shares on rights/ preferential/ private placement basis.

The Company had also not allotted any Preference Shares/ Debentures.

As on 31<sup>st</sup> March, 2026, the issued, subscribed and paid-up share capital of your Company stood at Rs.5,18,15,000 /- comprising 51,81,500 Equity shares of Rs.10/- each.

**ISSUE OF SHARES / BUY BACK / EMPLOYEES STOCK OPTION SCHEME / SWEAT EQUITY**

During the year under review, the Company did not undertake any share buybacks, issue shares with differential voting rights, issue Sweat Equity Shares or implement any Stock Option Scheme for its employees.

**RESERVES**

The Company does not propose to transfer any amount to Reserves.

**DIVIDEND**

The Directors have not recommended any dividend for the Financial Year 2025-26.

**SUMMARY OF OPERATIONS**

The Company's Revenue from operations in the Financial Year 2025-26 was NIL same as in the previous Financial Year 2024-25. The Company had incurred Loss of Rs. 11,61,154 in the Financial Year 2025-26 as compared to the Loss of Rs. 18,56,021 in the previous Financial Year 2024-2025.

**TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND**

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

**MANAGEMENT DISCUSSION & ANALYSIS REPORT**

In terms of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, a detailed “**Management Discussion & Analysis Report**” comprising an overview of the financial results, operations / performance and the future prospects of the Company is appended to this Report and marked as “**Annexure- I**”.

**EXTRACT OF ANNUAL RETURN**

Pursuant to section 92(3) of the Companies Act, 2013 (the Act') and rule 12(1) of the Companies (Management and Administration) Rules, 2014, extract of annual return in the Form MGT – 7 is available on the website of the Company at [www.sssmil.com](http://www.sssmil.com).

**MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS**

There was no significant material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS**

The Company has not provided any loan to any person or body corporate or given any guarantee or provided security in connection with such loan or made any investment in the securities of any body corporate pursuant to Section 186 of the Companies Act, 2013.

**RELATED PARTY TRANSACTIONS**

Throughout the year under review, all Related Party Transactions were conducted in the ordinary course of business and at arm's length. Each such transactions were pre-approved by the Audit Committee. None of these transactions were deemed material or subject to Section 188(1) of the Companies Act.

All required disclosures under Ind AS 24 are included in the Notes to the Financial Statements for the year ended March 31, 2026.

**FIXED DEPOSITS**

The Company has not invited, accepted or renewed any fixed deposits from the public as at 31<sup>st</sup> March, 2026 and accordingly there is no principal or interest outstanding in respect thereof.

**DETAILS OF LOAN TAKEN FROM DIRECTORS OR RELATIVE OF DIRECTORS**

During the period under review, the Company obtained loan from Ms. Shanti Tunk, Director of the Company amounting to Rs. 14,05,000 (Fourteen Lakhs Five Thousand only).

*Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors of a Company is empowered to borrow money, provided that the money to be borrowed, together with the money already borrowed by the Company, does not exceed the aggregate of its paid-up share capital, free reserves, and securities premium, except with the consent of the Company by a special resolution passed in a general meeting.*

## *Standard Shoe Sole and Mould (India) Ltd.*

*In line with the above mentioned provision, the Company obtained Shareholders' approval by Special Resolution in its 49<sup>th</sup> Annual General Meeting.*

### **ADEQUACY OF INTERNAL FINANCIAL CONTROLS**

The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company. The Company has established adequate internal financial control systems to ensure reliable financial reporting and compliance with laws and regulations. All resources are put to optimal use and adequately protected against any loss. All transactions are authorized, recorded and reported correctly. Policies and guidelines of your Company are being adhered to and improvements in process efficiencies and effectiveness are being carried out on an ongoing basis. For more details, please refer to the Management Discussion & Analysis Report forming part of this Annual Report.

### **CORPORATE GOVERNANCE**

The matter related to Corporate Governance is not applicable to your Company as the Paid-up Share Capital of the Company is below Rs. 10 Crore and the Net worth of the Company is below Rs. 25 Crores as on the last day of the previous Financial Year as well as on date of the report.

This provision is contained in Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

### **DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

- a) **Conservation of energy:** During the year, there was no consumption of power and energy.
- b) **Technology absorption:** During the year, there was no absorption of technology.
- c) **Foreign exchange earnings and Outgo:** During the year, there were no foreign exchange earnings and outgo.

### **HOLDING AND SUBSIDIARY**

The Company is not a Holding Company or Subsidiary to any other Company.

### **AUDITORS AND AUDITORS' REPORT**

#### **Statutory Audit:**

S. Daga & Co., Chartered Accountants, (Firm Regn No.: 000669S), was appointed as Statutory Auditors of the Company for a period of 5(five) years from the conclusion of the 48<sup>th</sup> AGM till the conclusion of the 53<sup>rd</sup> AGM of the Company in the 48<sup>th</sup> Annual General Meeting of the Company.



## *Standard Shoe Sole and Mould (India) Ltd.*

The report of the Statutory Auditors along with notes to Schedules for the Financial Year 2025-26 is enclosed to this Report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

### Internal Auditor:

As recommended by the Audit Committee, the Board of Directors had appointed Aniket & Co., Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26 to conduct internal audit of the Company and their report on findings is submitted to the Audit Committee on periodic basis.

### Cost Audit:

As per the Cost Audit Orders, Cost Audit is not applicable to the Company's products/ business of the Company for the Financial Year 2025-26.

### Secretarial audit:

In terms of the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Mr. Madhur Gandhi, Practicing Company Secretary of Madhur Gandhi & Associates, Company Secretaries was appointed as Secretarial Auditor of the Company for a period of 5(five) consecutive years commencing from the conclusion of 49<sup>th</sup> Annual General Meeting till the conclusion of 54<sup>th</sup> Annual General Meeting to conduct Secretarial Audit and issue Secretarial Audit Report. The Report of the Secretarial Auditor issued by Mr. Madhur Gandhi in Form MR-3 is appended to this Report.

## **DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to the provisions of Section 134 of the Companies Act, 2013, your Directors to the best of their knowledge and belief, hereby confirm that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) they had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period;
- (c) they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) they had prepared the annual accounts on a going concern basis;
- (e) they had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

(f) they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **CORPORATE SOCIAL RESPONSIBILITY**

As per section 135 of the Companies Act, 2013, every company having net worth of rupees five hundred crores or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crores or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent Director and shall also spend at least 2% of the average net profits before tax made during the three immediately preceding financial years in pursuance of its Corporate Social Responsibility Policy.

Since the criteria set out in Section 135 of the Companies Act, 2013 is not applicable to your Company; no sum was spent on CSR during the Financial Year 2025-26.

### **DIRECTORS & KEY MANAGERIAL PERSONNEL**

The Company's Board is duly constituted and is in compliance with the requirements of the Companies Act, 2013, the Listing Regulations and provisions of the Articles of association of the Company.

#### **Directors:**

- Appointment/Re-appointment:

During the period under review, there were no instances of appointment/re-appointment of Directors.

- Cessation/Resignation:

During the period under review, there were no instances of cessation/resignation of Directors.

- Retirement by Rotation:

Pursuant to Section 152 of the Companies Act, 2013, at least two-third of the total number of Directors (excluding independent directors) shall be liable to retire by rotation.

The Independent Directors hold office for a fixed term of not exceeding five years from the date of their appointment and are not liable to retire by rotation.

Accordingly, Mr. Rakesh Kolla (DIN: 09785871), Whole-time Director, liable to retire by rotation, retires from the Board this year and, being eligible, has offered himself for re-appointment.

The brief resume and other details relating to Mr. Rakesh Kolla who is proposed to be re-appointed, as required to be disclosed under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is incorporated in the annexure to the notice calling ensuing Annual General Meeting.

## *Standard Shoe Sole and Mould (India) Ltd.*

### **Key Managerial Personnel:**

- Ms. Nandhi Sowmya, Chief Financial Officer of the Company tendered her resignation from the post of Chief Financial Officer w.e.f 20<sup>th</sup> November 2025.
- Ms. Mothe Rani was appointed as the Chief Financial Officer of the Company w.e.f 6<sup>th</sup> December 2025.

### **Details of Board Meeting:**

During the year, seven Board meetings were held, details of which are given below:

| <b>Date of the meeting</b> | <b>No. of Directors attended the meeting</b> |
|----------------------------|----------------------------------------------|
| 04.04.2025                 | 5                                            |
| 30.05.2025                 | 5                                            |
| 13.08.2025                 | 5                                            |
| 02.09.2025                 | 5                                            |
| 14.11.2025                 | 5                                            |
| 06.12.2025                 | 5                                            |
| 13.02.2026                 | 5                                            |

### **PERFORMANCE EVALUATION OF THE BOARD**

Pursuant to the provisions of Section 178 of the Companies Act, 2013 read with Rules framed thereunder and provisions of Schedule IV to the Act as well as the Listing Regulations, the Company has carried out performance evaluation of the Board of Directors, Committees of the Board and individual Directors on the basis of participation of Directors, quality of information available, quality of discussions, contributions and decision making, etc.

### **COMMITTEES OF BOARD**

#### **a. Audit Committee:**

| <b>Sl. No.</b> | <b>Name</b>         | <b>Chairman/ Members</b>                    |
|----------------|---------------------|---------------------------------------------|
| 1              | Mr. Suresh Pillutla | Member (Non-Executive Independent Director) |
| 2              | Ms. Iram Anjum Beg  | Member (Non-Executive Independent Director) |
| 3              | Ms. Sangita Parida  | Non-Executive Director                      |

The Audit Committee met five times during the financial year ended 31st March, 2026, i.e., on 30.05.2025, 13.08.2025, 14.11.2025, 06.12.2025 and 13.02.2026.

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

**b. Nomination & Remuneration Committee:**

| Sl. No. | Name                | Chairman/ Members                           |
|---------|---------------------|---------------------------------------------|
| 1       | Mr. Suresh Pillutla | Member (Non-Executive Independent Director) |
| 2       | Ms. Iram Anjum Beg  | Member (Non-Executive Independent Director) |
| 3       | Ms. Sangita Parida  | Non-Executive Director                      |

The Nomination & Remuneration Committee met two times during the financial year ended 31st March, 2026 i.e., on 04.04.2025 and 06.12.2025.

**c. Stakeholders Relationship Committee:**

| Sl. No. | Name                | Chairman/ Members                           |
|---------|---------------------|---------------------------------------------|
| 1       | Mr. Suresh Pillutla | Member (Non-Executive Independent Director) |
| 2       | Ms. Iram Anjum Beg  | Member (Non-Executive Independent Director) |
| 3       | Mr. Rakesh Kolla    | Member (Whole Time Director)                |

The Stakeholders Relationship Committee met one time during the financial year ended 31st March, 2026, i.e., on 13.02.2026.

**d. Corporate Social Responsibility Committee: Not Applicable**

**MEETINGS OF INDEPENDENT DIRECTORS**

As per Schedule IV to the Companies Act, 2013, Secretarial Standards- 1 (SS-1) read with the Guidance Note on SS-1 and the Listing Regulations, the meeting of the Independent Directors was held on 13.02.2026.

**DECLARATION OF INDEPENDENCE**

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and also confirmed that they have complied with the Code for Independent Directors prescribed in Schedule IV of the Companies Act, 2013.

**FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS**

The Company has Familiarization Program for Independent directors to familiarize them with regard to their roles, rights, responsibilities, in the Company along with nature of industry in which the Company operates, business model, code of conduct and policies of the Company etc. The Familiarization Program is also available on the website of the Company.

## **VIGIL MECHANISM**

Pursuant to the requirement of the Act, the Company has established vigil mechanism for Directors and employees to report their genuine concerns. The Whistle Blower Policy/Vigil Mechanism provides for adequate safeguards against victimization of director(s)/employee(s) who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases as detailed in the Policy. The details of the Whistle Blower Policy are available on the website of the Company. No person has been denied access to the Chairman of the Audit Committee.

## **CODE OF CONDUCT**

The board of your Company has laid down Code of Conduct for Directors and Senior Management Personnel of the Company. All the Directors and Senior Management Personnel have affirmed compliance with these codes.

## **CEO/CFO CERTIFICATION**

As required under Regulation 17(8) of the Listing Regulations, the Whole Time Director and the Chief Financial Officer of the Company have jointly certified the financial statements for the financial year ended 31<sup>st</sup> March, 2026.

## **REMUNERATION RATIO TO DIRECTORS/KMP/EMPLOYEES**

The disclosures pertaining to remuneration and other details as required under Section 197 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as '**Annexure– II**' forming part of this report.

## **RISK MANAGEMENT POLICY**

In terms of the requirement of the Act, the Company has developed and implemented the Risk Management Policy and the Audit Committee of the Board reviews the same periodically. The Company has in place a mechanism to inform the Board about the risk assessment and minimization procedures and periodical review to ensure that risk is controlled by means of a properly defined framework. In the Board's view, there are no material risks, which may threaten the existence of the Company.

## **COMPANY'S POLICY ON APPOINTMENT AND REMUNERATION**

### **Policy on Directors' appointment and remuneration of Key Managerial Personnel:**

The policy on Directors' appointment and remuneration including the criteria for determining the qualifications, positive attributes, independence of a Director and other matters provided under Section 178(3) of the Companies Act, 2013 form part of the Nomination & Remuneration Committee

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

policy of the Company. The same has been adopted in line with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 after the same were notified.

**POLICY ON PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE**

The Company has in place a Policy for Prevention of Sexual Harassment at Workplace in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy.

There were no complaints received during the year.

**DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016**

The Company did not file any applications or have any proceedings pending under the Insolvency and Bankruptcy Code, 2016, during the financial year 2025-26.

**COMPLIANCE WITH SECRETARIAL STANDARDS**

During the year under review, the Company has duly complied with the applicable provisions of the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

**ACKNOWLEDGEMENT**

The Directors placed on record their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

The Directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

The Directors also thank the Central and State Governments, and other statutory authorities for their continued support.

**Place: Hyderabad**  
**Date: 05.09.2026**

**For & on behalf of the Board of Directors**

**Sd/-**  
**Rakesh Kolla**  
**Whole-Time Director**  
**DIN: 09785871**

**Sd/-**  
**Sangita Parida**  
**Director**  
**DIN: 09215260**

**Annexure-I**

**MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

**1. INDUSTRY STRUCTURE AND DEVELOPMENTS**

The Indian leather and footwear industry is an important segment of the country's manufacturing and export ecosystem and has significant potential for employment generation, value addition and export growth. India has an established presence across the leather value chain, including leather, footwear, leather goods, garments, saddlery and related components.

The footwear segment continues to be one of the major contributors to India's leather and leather-products export basket. During FY 2025-26, footwear comprising leather and non-leather products accounted for approximately 51% of India's exports from the leather and footwear industry. The sector continues to benefit from India's large domestic consumption base, availability of raw materials, skilled manpower, established manufacturing clusters and increasing opportunities in international markets.

The industry is also witnessing increasing emphasis on product quality, technological upgradation, design development, sustainability, cost efficiency and compliance with international standards. Growing global diversification of supply chains presents opportunities for Indian manufacturers and suppliers to enhance their presence in international markets.

The Government of India continues to provide policy support to the leather and footwear sector with a focus on increasing manufacturing capabilities, improving competitiveness, promoting exports and encouraging investments in the sector.

Your Company, Standard Shoe Sole and Mould (India) Limited ("the Company"), is engaged in activities relating to footwear, synthetic shoe soles, ladies' heels, moulds and allied products. The Company's business prospects are consequently influenced by developments in the footwear and footwear-component industry, domestic demand, export opportunities, raw-material prices, availability of working capital and the overall economic environment.

During the year under review, the Company's operations remained subdued, and the Company continued to focus on managing its existing financial and operational obligations.

**2. OPPORTUNITIES AND THREATS**

**Opportunities**

The Indian footwear and leather industry continues to offer long-term growth opportunities on account of:

- India's large domestic footwear consumption market;
- Increasing global demand for diversified and cost-effective sourcing destinations;
- Growing opportunities for Indian manufacturers in international markets;
- Increasing focus on manufacturing and supply-chain diversification;
- Government initiatives aimed at promoting manufacturing, exports and employment in the leather and footwear sector;

## *Standard Shoe Sole and Mould (India) Ltd.*

- Opportunities arising from trade agreements and improved market access in international markets;
- Scope for technological upgradation, product diversification and improvement in manufacturing efficiency; and
- Increasing demand for quality footwear components and allied products.

The Company may seek to benefit from these opportunities as and when its financial and operational position permits and subject to availability of adequate working capital and business requirements.

### **Threats**

The principal risks and challenges faced by the industry include volatility in prices of raw materials and other inputs, fluctuations in foreign exchange rates, intense domestic and international competition, changes in consumer preferences, regulatory changes, availability of finance and working capital, technological changes and fluctuations in domestic and global economic conditions.

The Company is also exposed to risks arising from its present level of operations and financial position. The management continues to evaluate these factors and take appropriate measures, wherever feasible, to mitigate their impact.

### **3. SEGMENT-WISE / PRODUCT-WISE PERFORMANCE**

The Company operates predominantly in a single business segment relating to footwear, footwear components and allied products and, accordingly, separate segment-wise reporting is not applicable.

During FY 2025-26, the Company did not generate revenue from operations. The Company continued to focus on recovery of its outstanding dues and utilisation of available funds towards meeting its expenses and statutory and other obligations.

The management continues to evaluate opportunities for revival/improvement of business operations, subject to the Company's financial position, availability of resources and prevailing market conditions.

### **4. OUTLOOK**

The outlook for the Indian footwear and leather sector remains positive over the medium to long term, supported by India's large domestic market, increasing global sourcing opportunities and continued policy support for the sector.

The Company, however, continues to operate in a challenging financial and operational environment. The management remains focused on strengthening the Company's financial position, managing liabilities and obligations, improving operational efficiency and exploring viable avenues for revival and growth of the Company's business.

The Company remains committed to protecting the interests of its shareholders and other stakeholders and to maintaining appropriate standards of corporate governance, transparency and regulatory compliance.

### **5. RISKS AND CONCERNS**

The Company's operations and financial performance are subject to various business, financial, operational and regulatory risks. These include, inter alia:

- subdued business operations and demand;
- availability of adequate working capital and financial resources;



- volatility in prices of raw materials and other inputs;
- competition from domestic and international manufacturers;
- changes in government policies, taxation and regulatory requirements;
- changes in consumer preferences and market conditions;
- foreign exchange fluctuations, to the extent applicable;
- legal and regulatory proceedings;
- availability of suitable technology and skilled manpower; and
- general economic and geopolitical conditions.

The Company continues to monitor these risks and take reasonable measures to mitigate their potential impact.

## **6. CONTINGENT LIABILITIES AND CONTINGENT MATTERS**

There are certain claims and matters relating to the Company which have not been acknowledged as debts and which have been appropriately disclosed in the Notes forming part of the Financial Statements, wherever applicable.

Based on the information presently available, the status of the respective matters and the advice of the Company's professional advisors, the management believes that adequate disclosures have been made in the Financial Statements and that no further provision is presently considered necessary, except to the extent already recognised in the books of account.

The ultimate outcome of such matters may, however, depend upon future developments and decisions of the relevant authorities.

## **7. RISK RELATED TO CHANGES IN LAWS AND REGULATIONS**

The Company's business is subject to various laws, rules, regulations and regulatory requirements applicable to its operations. Any significant changes in laws, taxation policies, environmental requirements, labour regulations, trade policies or other regulatory requirements may have an impact on the Company's business and financial performance.

The Company continues to monitor applicable statutory and regulatory developments and endeavours to ensure timely compliance with the applicable provisions.

## **8. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY**

The Company has an appropriate system of internal financial controls commensurate with the nature and scale of its operations.

The internal control framework is designed to ensure that transactions are appropriately authorised, recorded and reported; assets, to the extent applicable, are safeguarded; and applicable statutory and regulatory requirements are complied with.

The management periodically reviews the effectiveness and adequacy of the internal control systems and takes corrective measures wherever considered necessary.

The Audit Committee and the Board of Directors also review matters relating to internal controls and financial reporting as required under the applicable laws and regulations.

## **9. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE**

The financial performance of the Company during FY 2025-26, as compared with FY 2024-25, is summarised below:

| <b>Particulars</b>      | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|-------------------------|-------------------|-------------------|
| Revenue from Operations | NIL               | NIL               |
| Loss for the Year       | (11,61,154)       | (18,56,021)       |

During FY 2025-26, the Company did not have any revenue from operations, which remained at Nil as in the previous financial year.

There was no capital expenditure incurred by the Company during the year under review.

The management continues to focus on controlling costs, meeting statutory and other obligations and evaluating viable opportunities for improvement in the Company's financial and operational position.

## **10. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS**

Human resources remain an important component of the Company's governance and administrative framework. The Company maintains appropriate coordination between its management and employees for effectively managing its day-to-day affairs and statutory responsibilities.

As on 31<sup>st</sup> March 2026, the Company had two permanent employees, namely the Chief Financial Officer and the Company Secretary, who also constitute the Key Managerial Personnel of the Company in accordance with the applicable provisions of the Companies Act, 2013.

The Company maintains cordial relations with its employees and there were no material industrial relations issues during the year under review.

## **11. KEY FINANCIAL RATIOS**

In accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to provide details of significant changes in key financial ratios, where applicable.

| <b>Sl. No.</b> | <b>Ratios</b>            | <b>FY 2025-26</b> | <b>FY 2024-25</b> |
|----------------|--------------------------|-------------------|-------------------|
| 1              | Debtors' Turnover ratio  | 0                 | 0                 |
| 2              | Inventory Turnover Ratio | 0                 | 0                 |
| 3              | Current Ratio            | 0.1512            | 0.1526            |
| 4              | Debt Equity ratio        | - 0.5748          | - 0.4818          |

The changes in the above ratios are primarily attributable to changes in the Company's financial position, including its current liabilities, current assets and net worth during the respective financial years.

Since the Company did not have revenue from operations during either of the years under consideration, the Debtors Turnover Ratio and Inventory Turnover Ratio remained at Nil.

## **12. CAUTIONARY STATEMENT**

Statements contained in this Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.

Actual results may differ materially from those expressed or implied in such statements due to various factors, including changes in economic conditions, demand and supply conditions, raw-material prices, competition, government policies, taxation and regulatory changes, interest rates, availability of finance, litigation, business risks and other factors beyond the control of the Company.

The Company assumes no responsibility for publicly updating or revising any forward-looking statements in light of subsequent events or developments, except as may be required under applicable laws and regulations.

**Place: Hyderabad**

**For & on behalf of the Board of Directors**

**Date: 05.09.2026**

**Sd/-**

**Rakesh Kolla**

**Whole-Time Director**

**DIN: 09785871**

**Sd/-**

**Sangita Parida**

**Director**

**DIN: 09215260**

**Annexure-II**

**PARTICULARS OF EMPLOYEES**

**Remuneration details required pursuant to Section 197 of The Companies Act, 2013 read with Rule 5 of The Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 are given hereunder:**

1. The ratio of remuneration of each executive director to the median remuneration of the employees of the Company for the Financial Year 2025-26: **No executive director is being paid any remuneration.**
2. Percentage increase in remuneration of each director, Chief Financial Officer (CFO), Company Secretary (CS) in the Financial Year 2025-26: **Nil**
3. Percentage increase in the median remuneration of employees in the financial year 2025-2026: **NIL.**
4. The number of permanent employees on the rolls of the Company, as on 31<sup>st</sup> March, 2026 is **2.**
5. It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.
6. None of the employees of the Company
  - i. if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees;
  - ii. if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;

**Place: Hyderabad**

**Date: 05.09.2026**

**For & on behalf of the Board of Directors**

**Sd/-  
Rakesh Kolla  
Whole-Time Director  
DIN: 09785871**

**Sd/-  
Sangita Parida  
Director  
DIN: 09215260**

**WHOLE TIME DIRECTOR (WTD)/ CHIEF FINANCIAL OFFICER (CFO)**  
**CERTIFICATION**

A. We have reviewed the financial statements and the cash flow statement of **Standard Shoe Sole and Mould (India) Limited** ("the Company") for the year ended 31<sup>st</sup> March, 2026 and to the best of our knowledge and belief:

- a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- b) These statements together present a true and fair view of the listed entity affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief no transactions entered into by the listed entity, during the year ended 31<sup>st</sup> March, 2026 which are fraudulent, illegal or violative of Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

- a) that there are no significant changes in internal control over financial reporting during the year;
- b) that there are no significant changes in accounting policies during the year; subject to changes in the same and that the same have been disclosed in the Notes to the Financial Statement and
- c) that there are no instances of significant fraud of which we become aware and the involvement there in, if any, of the Management or an employee having a significant role in the company's internal control system over Financial Reporting.

**Place: Hyderabad**  
**Date: 05.09.2026**

**Sd/-**  
**Mothe Rani**  
Chief Financial Officer  
PAN: GDCPR2676N

**Sd/-**  
**Rakesh Kolla**  
Whole Time Director  
DIN: 09785871

## **INDEPENDENT AUDITOR'S REPORT**

**To**  
**The Members of**  
**Standard Shoe Sole and Mould India Limited**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying Financial Statements of Standard Shoe Sole and Mould India Limited ('the Company'), which comprise of the balance sheet as at March 31, 2026, the statement of Profit and Loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Companies Act, 2013 ("The Act") in the manner so required and give a true and fair view in conformity with the Indian accounting standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss and total comprehensive loss, changes in equity and its cash flows for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the financial statements* 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 ("ICAI") together with the ethical requirement that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules made there under, 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 Financial Statements.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no Key Audit Matters to be communicated.

### **Information Other than the Financial Statement and our Auditor's Report Thereon**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Consolidated Financial Statements, Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **Management's, Those Charged with Governance's and Board of Director's Responsibility for the Financial Statements**

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, Management and 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 Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Company's Board of Directors are responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the financial statements 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 and Board of Director'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 financial 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the statement of change in equity, and the statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act;
- e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

g) With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the Financial Statements.

h) With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. There are no pending litigations as on 31<sup>st</sup> March, 2026;
- ii. The company did not enter into any long-term contracts during the reporting period. The Company neither entered into any derivative contract during the year nor have any outstanding derivative contract at the end of the year;
- iii. There was no requirement to transfer any amount to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The company has not proposed/declared and paid any dividend during the year which is subject to the approval of members at the ensuing Annual General Meeting.
- vi. Based on our examination, which includes test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

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

Sd/-  
(Manish Kumar Jain)  
Partner  
Membership No. 237592

Place: Hyderabad  
Date: 28.05.2026  
UDIN: 26237592YXYOTN9073

## **Annexure - A to the Independent Auditors' Report**

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's Property, Plant and Equipment, right-of-use assets and Intangible Assets –
  - (a) This Clause is not applicable as the Company does not hold any property, plant or equipment during the year.
  - (b) There are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. (a) Inventory clause is not applicable as the Company does not hold any inventory during the year.
- iii. The Company has not made investments in, companies, firms, Limited Liability Partnerships, and has not granted unsecured loans to other parties during the year.
  - (a) The Company has not provided any loans or advances in the nature of loans or provided security to any other entity during the year.
  - (b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are prima facie, not prejudicial to the Company's interest.
  - (c) The Company has not given any loans or advances in the nature of loans and hence the schedule of repayment of principal and interest has not been stipulated for repayment and therefore the receipt of interest does not apply.
  - (d) The Company has not given any loans or advances and therefore reporting under clause 3(iii)(d) of the Order is not applicable.
  - (e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.
  - (f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.
- iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
- v. The Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of section 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed there under and hence reporting under clause 3(v) of the Order is not applicable.

- vi. We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules made by the Central Government of India, the maintenance of cost records specified under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.
- vii. (a) In our opinion, the Company is regular in depositing the undisputed statutory dues including provident fund, employees state insurance, income tax, goods and service tax, duty of customs, cess, professional tax and other material statutory dues, as applicable, with the appropriate authorities.
- (b) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has defaulted in deposit of undisputed customs duty for a period of more than 6 months as on 31.03.2026. The details are given below.

| Name of the Statute | Nature Of Statutory Dues | Amount       | Period to which the amount relates |
|---------------------|--------------------------|--------------|------------------------------------|
| Customs Act, 1962   | Custom Duty              | Rs 36,32,884 | FY 2018-19                         |

- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) The company has not defaulted in repayment of loans or borrowings to banks as at the Balance Sheet date.
- (b) The company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) On the basis of our review of utilization of funds pertaining to term loans on overall basis, the term loans taken by the company has been utilized for the purpose of which they were obtained.
- (d) On an overall examination of the Financial Statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the Financial Statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

- (f) The Company does not have any subsidiary, associate or joint venture hence reporting under this clause is not applicable.
- x. (a) The Company has not raised any moneys by way of initial public offer or further public offer during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures and hence reporting under clause 3(x)(b) of the Order is not applicable.
- xi. a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and up to the date of this report.
- (c) We have taken in to consideration the whistle blower complaints received by the Company during the year and till date of this report, while determining the nature, timing and extent of our audit procedures.
- xii. The Company is not a Nidhi company and hence paragraph 3 (xii) of the Order is not applicable to the Company.
- xiii. In our Opinion the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable. The details of such related party transactions have been disclosed in the Financial Statements as required by applicable Indian Accounting Standards.
- xiv. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv. During the year the Company has not entered into any non-cash transactions with directors or persons connected with him and hence reporting under paragraph 3 (xv) of the Order is not applicable to the Company.
- xvi. a) In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence reporting under clause 3(xvi)(a), (b) and (c) of the order is not applicable
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

- xvii. The Company has incurred cash losses during the financial year covered by our audit and also during the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. The Corporate Social Responsibility (CSR) provisions are not applicable to the company for the current and previous financial year as the company is not satisfying the criteria specified in section 135(1) of the Act. Accordingly, clause 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- xxi. The provisions relating to CFS (Consolidated Financial Statements) is not applicable to the company and hence reporting under clause xxi of the Order is not applicable.

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

Sd/-  
(Manish Kumar Jain)  
Partner  
Membership No. 237592

Place: Hyderabad  
Date: 28.05.2026  
UDIN: 26237592YXYOTN9073

## **Annexure - B to the Independent Auditors' Report**

Report on the Internal Financial Controls with reference to the financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the Standalone financial statements of Standard Shoe Sole and Mould India Limited ("the Company") as of 31<sup>st</sup> March 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to the financial statements over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Control over financial reporting issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to Financial Statements.



**Meaning of Internal Financial Controls over Financial Statement:**

A company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

**Inherent Limitations of Internal Financial Controls which refer to financial statement**

Because of the inherent limitations of internal financial controls over Financial Statement, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls with reference to Financial Statements to future periods are subject to the risk that the internal financial control with reference to Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, to best of our information and according to explanation given to us, the Company has, in all material respects, an adequate internal financial control system with reference to Financial Statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal financial control with reference to Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

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

Sd/-  
(Manish Kumar Jain)  
Partner  
Membership No. 237592

Place: Hyderabad  
Date: 28.05.2026  
UDIN: 26237592YXYOTN9073

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**  
**Balance Sheet as at 31st March, 2026**

(Rs. In '00)

| Particulars                                                                                | Note No. | Figures as at 31st March, 2026 |                  | Figures as at 31st March, 2025 |                  |
|--------------------------------------------------------------------------------------------|----------|--------------------------------|------------------|--------------------------------|------------------|
| <b>ASSETS</b>                                                                              |          |                                |                  |                                |                  |
| <b>(1) Non-current assets</b>                                                              |          |                                |                  |                                |                  |
| Financial Assets                                                                           |          |                                |                  |                                |                  |
| Investments                                                                                | 1        |                                | 0.01             |                                | 0.01             |
| <b>(2) Current assets</b>                                                                  |          |                                |                  |                                |                  |
| (i) Financial Assets                                                                       |          |                                |                  |                                |                  |
| (a) Trade receivables                                                                      | 2        |                                | -                |                                | -                |
| (b) Cash and cash equivalents                                                              | 3        |                                | 1,556.04         |                                | 82.49            |
| (c) Short Term Loans and advances                                                          | 4        |                                | -                |                                | -                |
| (ii) Other Current Assets                                                                  | 5        |                                | 14,652.99        |                                | 14,220.43        |
| <b>TOTAL ASSETS</b>                                                                        |          |                                | <b>16,209.04</b> |                                | <b>14,302.93</b> |
| <b>EQUITY AND LIABILITIES</b>                                                              |          |                                |                  |                                |                  |
| <b>(3) Equity</b>                                                                          |          |                                |                  |                                |                  |
| (i) Equity Share capital                                                                   | 6        | 5,18,150.00                    |                  | 5,18,150.00                    |                  |
| (ii) Other Equity                                                                          | 7        | (6,09,126.82)                  |                  | (5,97,515.28)                  |                  |
| Total Equity                                                                               |          |                                | (90,976.82)      |                                | (79,365.28)      |
| <b>(4) Liabilities</b>                                                                     |          |                                |                  |                                |                  |
| <b>Current liabilities</b>                                                                 |          |                                |                  |                                |                  |
| (i) Financial Liabilities                                                                  |          |                                |                  |                                |                  |
| (a) Borrowings                                                                             | 8        |                                | 52,291.61        |                                | 38,241.61        |
| (b) Trade payables                                                                         | 9        |                                |                  |                                |                  |
| (A) Total outstanding dues of micro enterprises and small enterprises                      |          |                                |                  |                                |                  |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises |          |                                | 5,140.24         |                                | 4,678.15         |
| (ii) Other current liabilities                                                             | 10       |                                | 39,229.31        |                                | 40,223.75        |
| (iii) Current Tax Liabilities (Net)                                                        | 11       |                                | 10,524.70        |                                | 10,524.70        |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                                        |          |                                | <b>16,209.04</b> |                                | <b>14,302.93</b> |

For S. Daga & Co.  
Chartered Accountants  
(FRN: 0000699S)

Sd/-  
Rakesh Kolla  
Whole Time Director  
DIN: 09785871

Sd/-  
Sangita Parida  
Director  
DIN: 09215260

Sd/-  
Manish Kumar Jain  
(Partner)  
Membership No.: 237592

Sd/-  
Sandeep Garg  
Company Secretary  
M No.: A64836

Sd/-  
Mothe Rani  
Chief Financial Officer  
PAN: GDCPR2676N

Date: 28.05.2026  
Place: Hyderabad  
UDIN: 26237592YXYOTN9073

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**  
**Statement of Profit and Loss for year ended 31st March, 2026**

(Rs. In '00)

| Particulars                                                               | Note No. | Figures for the year ended 31st March 2026 | Figures for the year ended 31st March 2025 |
|---------------------------------------------------------------------------|----------|--------------------------------------------|--------------------------------------------|
| I. Revenue from operations                                                | 12       | -                                          | -                                          |
| II. Other income                                                          | 13       | -                                          | -                                          |
| III. Total Income (I + II)                                                |          | -                                          | -                                          |
| IV. Expenses:                                                             |          |                                            |                                            |
| Purchase of Stock-in-Trade                                                | 14       | -                                          | -                                          |
| Employee Benefits Expenses                                                | 15       | 3,000.00                                   | 5,960.08                                   |
| Other expenses                                                            | 16       | 8,611.54                                   | 12,600.13                                  |
| Total expenses                                                            |          | <b>11,611.54</b>                           | <b>18,560.21</b>                           |
| V. Profit before tax (III- IV)                                            |          | (11,611.54)                                | (18,560.21)                                |
| VI. Tax expense:                                                          |          |                                            |                                            |
| (1) Current tax                                                           |          | -                                          | -                                          |
| (2) Deferred tax                                                          |          | -                                          | -                                          |
| VII. Profit or (Loss) for the period (V - VI)                             |          | <b>(11,611.54)</b>                         | <b>(18,560.21)</b>                         |
| VIII. Other Comprehensive Income                                          |          |                                            |                                            |
| A. (i) Items that will not to be reclassified to Statement of Profit Loss |          | -                                          | -                                          |
| (ii) Income Tax Relating to these Items                                   |          | -                                          | -                                          |
| B. (i) Items that will to be reclassified to Statement of Profit Loss     |          | -                                          | -                                          |
| (ii) Income Tax Relating to these Items                                   |          | -                                          | -                                          |
| Total Other Comprehensive Income (net of Tax)                             |          | -                                          | -                                          |
| IX. Total Comprehensive Income for the Year (VII+VIII)                    |          | <b>(11,611.54)</b>                         | <b>(18,560.21)</b>                         |
| X. Earnings per equity share (Face Value of Rs.10 Each)                   | 17       |                                            |                                            |
| (1) Basic                                                                 |          | (0.22)                                     | (0.36)                                     |
| (2) Diluted                                                               |          | (0.22)                                     | (0.36)                                     |

Significant accounting policies and notes on accounts.

18 - 33

For S. Daga & Co.  
Chartered Accountants  
(FRN: 0000699S)

Sd/-  
Rakesh Kolla  
Whole Time Director  
DIN: 09785871

Sd/-  
Sangita Parida  
Director  
DIN: 09215260

Sd/-  
Manish Kumar Jain  
(Partner)  
Membership No.: 237592

Sd/-  
Sandeep Garg  
Company Secretary  
M No.: A64836

Sd/-  
Mothe Rani  
Chief Financial Officer  
PAN: GDCPR2676N

Date: 28.05.2026  
Place: Hyderabad  
UDIN: 26237592YXYOTN9073

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**
**Cash Flow Statement for ended 31 March 2026**

(Rs. In '00)

| Particulars                                                          | March 31 2026      | March 31 2025      |
|----------------------------------------------------------------------|--------------------|--------------------|
|                                                                      | Amount             | Amount             |
| <b><u>I CASH FLOW FROM OPERATING ACTIVITIES</u></b>                  |                    |                    |
| <b>Profit before tax</b>                                             | <b>(11,611.54)</b> | <b>(18,560.21)</b> |
| Non-cash adjustment to reconcile profit before tax to net cash flows |                    |                    |
| Impairment loss on unquoted Investment                               | -                  | -                  |
| <b>Operating profit before working capital changes</b>               | <b>(11,611.54)</b> | <b>(18,560.21)</b> |
| Movements in working capital:                                        |                    |                    |
| Increase / (Decrease) in short term borrowing                        | -                  | -                  |
| Increase / (Decrease) in trade payables                              | 462.09             | 528.15             |
| Increase / (Decrease) in other Current liabilities                   | (994.44)           | 3,434.36           |
| Decrease / (Increase) in trade receivables                           | -                  | -                  |
| Decrease / (Increase) in short term loans and advances               | -                  | -                  |
| Decrease / (Increase) in other current assets                        | (432.56)           | (1,476.60)         |
| <b>Cash generated from / (used in) operations</b>                    | <b>(964.90)</b>    | <b>2,485.91</b>    |
| <b>Net cash flow from/(used in) operating activities (A)</b>         | <b>(12,576.44)</b> | <b>(16,074.30)</b> |
| <b><u>II CASH FLOW FROM FINANCING ACTIVITIES</u></b>                 |                    |                    |
| short-term Loan from Directors                                       | 14,050.00          | 14,700.49          |
| <b>Total Cash Flow from Financing activities ('C)</b>                | <b>14,050.00</b>   | <b>14,700.49</b>   |
| Net Increase / (decrease) in cash and cash equivalents (A) + (B)     | 1,473.56           | (1,373.81)         |
| Cash and cash equivalents at the beginning of the year               | 82.49              | 1,456.30           |
| <b>Cash and cash equivalents at the end of the year</b>              | <b>1,556.04</b>    | <b>82.49</b>       |
| <b><u>Components of Cash and Cash Equivalents</u></b>                |                    |                    |
| Cash on Hand                                                         | 0.74               | 0.74               |
| With Banks on Current Account                                        | 1555.30            | 81.74              |
| <b>Total Cash and Cash Equivalents</b>                               | <b>1,556.04</b>    | <b>82.49</b>       |
| <b>Explanatory notes to Cash Flow Statement</b>                      |                    | -                  |

(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 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.

This is the Cash Flow referred to in our report of even date.

For S. Daga & Co.  
Chartered Accountants  
(FRN: 0000699S)

Sd/-  
Rakesh Kolla  
Whole Time Director  
DIN: 09785871

Sd/-  
Sangita Parida  
Director  
DIN: 09215260

Sd/-  
Manish Kumar Jain  
(Partner)  
Membership No.: 237592

Sd/-  
Sandeep Garg  
Company Secretary  
M No.: A64836

Sd/-  
Mothe Rani  
Chief Financial Officer  
PAN: GDCPR2676N

Date: 28.05.2026  
Place: Hyderabad  
UDIN: 26237592YXYOTN9073

**STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED****Notes to the financial statements****Statement of Changes in Equity****A. Share Capital**

(Rs. In '00)

| Particulars          | Balance as on<br>31.03.2024 | Issued during the year | Balance as on<br>31.03.2025 | Issued during the year | Balance as on<br>31.03.2026 |
|----------------------|-----------------------------|------------------------|-----------------------------|------------------------|-----------------------------|
| Equity Share Capital | 5,18,150.00                 | -                      | 5,18,150.00                 | -                      | 5,18,150.00                 |

**B. Other Equity**

(Rs. In '00)

|                                           | Attributable to Equity Share holders of the Company |                                                       |                                           | Total         |
|-------------------------------------------|-----------------------------------------------------|-------------------------------------------------------|-------------------------------------------|---------------|
|                                           | Reserves and surplus                                | Other Comprehensive Income                            |                                           |               |
|                                           | Retained earnings                                   | Equity Instruments through other comprehensive income | Other items of Other Comprehensive Income |               |
| Balance at 31 March 2024                  | (5,78,955.07)                                       | -                                                     | -                                         | (5,78,955.07) |
| Transfers                                 |                                                     |                                                       |                                           |               |
| Profit for the Year                       | (18,560.21)                                         |                                                       |                                           | (18,560.21)   |
| Other comprehensive income                |                                                     |                                                       |                                           | -             |
| Total comprehensive income for the period | (18,560.21)                                         | -                                                     | -                                         | (18,560.21)   |
| Balance at 31 March 2025                  | (5,97,515.28)                                       | -                                                     | -                                         | (5,97,515.28) |
| Transfers                                 |                                                     |                                                       |                                           |               |
| Profit for the Year                       | (11,611.54)                                         |                                                       |                                           | (11,611.54)   |
| Other comprehensive income                |                                                     |                                                       |                                           | -             |
| Total comprehensive income for the period | (11,611.54)                                         | -                                                     | -                                         | (11,611.54)   |
| Balance at 31 March 2026                  | (6,09,126.82)                                       | -                                                     | -                                         | (6,09,126.82) |

| Particulars                                        | Figures as at 31st March, 2026 |           | Figures as at 31st March, 2025 |           |
|----------------------------------------------------|--------------------------------|-----------|--------------------------------|-----------|
| <b>1. Non Current Investments</b>                  |                                |           |                                |           |
|                                                    | Nos                            | Amount    | Nos                            | Amount    |
| Unquoted at Fair Value:                            |                                |           |                                |           |
| National Savings Certificate                       |                                |           |                                |           |
| Less: Written Off                                  |                                |           |                                |           |
| Indmark Marketing Ltd.                             | 3,000                          | 0.01      | 3,000                          | 0.01      |
|                                                    |                                | 0.01      |                                | 0.01      |
| <b>2. Trade Receivables</b>                        |                                |           |                                |           |
| a) Unsecured Considered Good                       |                                | -         |                                | -         |
| b) Unsecured Considered Doubtful Debts             |                                |           |                                |           |
| Less: Provision for Doubtful Debt                  |                                |           |                                |           |
|                                                    |                                | -         |                                | -         |
| <b>Aging of Trade Receivable as at</b>             |                                |           |                                |           |
| Undisputed, Considered Good                        |                                |           |                                |           |
| Less than 6 months                                 |                                |           |                                |           |
| 6 months to 1 year                                 |                                |           |                                |           |
| 1 year to 2 year                                   | -                              |           |                                |           |
| 2 year to 3 year                                   |                                |           |                                |           |
| More than 3 year                                   | -                              |           |                                |           |
| Undisputed, Credit impaired                        |                                |           |                                |           |
| Less than 6 months                                 |                                |           |                                |           |
| 6 months to 1 year                                 |                                |           |                                |           |
| 1 year to 2 year                                   |                                |           |                                |           |
| 2 year to 3 year                                   |                                |           |                                |           |
| More than 3 year                                   |                                |           |                                |           |
| (Aging is considered from the date of Transaction) |                                |           |                                |           |
|                                                    |                                | -         |                                | -         |
| <b>3. Cash and cash equivalent</b>                 |                                |           |                                |           |
| Balances with banks                                |                                |           |                                |           |
| Current Account                                    |                                | 1555.30   |                                | 81.74     |
| Cash on hand                                       |                                | 0.74      |                                | 0.74      |
|                                                    |                                | 1,556.04  |                                | 82.49     |
| <b>4. Short Term Loans &amp; Advances</b>          |                                |           |                                |           |
| Unsecured, considered good unless otherwise stated |                                |           |                                |           |
| Other Advances                                     |                                | -         |                                | -         |
|                                                    |                                | -         |                                | -         |
| <b>5. Other Current Assets</b>                     |                                |           |                                |           |
| GST Input                                          |                                | 14,652.99 |                                | 13,770.43 |
| Security Deposit                                   |                                | -         |                                | 450.00    |
|                                                    |                                | 14,652.99 |                                | 14,220.43 |

## (Rs. In '00)

| Particulars                                                                                | Figures as at 31st March, 2026 |               | Figures as at 31st March, 2025 |               |
|--------------------------------------------------------------------------------------------|--------------------------------|---------------|--------------------------------|---------------|
| <b>6. Equity Share Capital</b>                                                             | <u>No. of Shares</u>           | <u>Rs.</u>    | <u>No. of Shares</u>           | <u>Rs.</u>    |
| (a) <u>Authorised Share Capital</u><br>Equity shares of Rs. 10 /- each                     | 1,00,00,000                    | 10,00,000.00  | 1,00,00,000                    | 10,00,000.00  |
|                                                                                            | 1,00,00,000                    | 10,00,000.00  | 1,00,00,000                    | 10,00,000.00  |
| (b) <u>Issued, Subscribed and Paid up</u><br>Equity shares of Rs. 10 /- each               | 51,81,500                      | 5,18,150.00   | 51,81,500                      | 5,18,150.00   |
|                                                                                            | 51,81,500                      | 5,18,150.00   | 51,81,500                      | 5,18,150.00   |
| There has been no change in Equity Share Capital during the Year                           |                                |               |                                |               |
| (c) Shareholders holding more than 5 percent shares                                        | No.of shares                   | %             | No.of shares                   | %             |
| Buildox Private Limited                                                                    | 13,16,207                      | 25.40         | 13,16,207                      | 25.40         |
| <b>Details of shares hold by promoters annexed separately in "Annexure A"</b>              |                                |               |                                |               |
| <b>7. Other Equity</b>                                                                     |                                |               |                                |               |
| (a) Retained Earning                                                                       |                                | (5,97,515.28) |                                | (5,78,955.07) |
| Add: Profit/(Loss) for the Year                                                            |                                | (11,611.54)   |                                | (18,560.21)   |
| Add: Other Comprehensive Income (net of Tax)                                               |                                | -             |                                | -             |
| Total Comprehensive Income for the Year                                                    |                                | (11,611.54)   |                                | (18,560.21)   |
|                                                                                            |                                | (6,09,126.82) |                                | (5,97,515.28) |
|                                                                                            |                                |               | -                              |               |
| <b>8. Borrowings- Current</b>                                                              |                                |               |                                |               |
| Unsecured- From Directors                                                                  |                                | 52,291.61     |                                | 38,241.61     |
|                                                                                            |                                | 52,291.61     |                                | 38,241.61     |
| <b>9. Trade Payables</b>                                                                   |                                |               |                                |               |
| (A) Total outstanding dues of micro enterprises and small enterprises                      |                                |               |                                |               |
| (B) Total outstanding dues of creditors other than micro enterprises and small enterprises |                                |               |                                |               |
| i) Trade Payable for Goods                                                                 |                                |               |                                |               |
| ii) Trade Payable for Others                                                               |                                | 5,140.24      |                                | 4,678.15      |
|                                                                                            |                                | 5,140.24      |                                | 4,678.15      |
| <b>Aging of Trade Payables as at</b>                                                       |                                |               |                                |               |
| i) Trade Payable for Goods                                                                 |                                |               |                                |               |
| Less than 6 months                                                                         |                                |               |                                |               |
| 6 months to 1 year                                                                         |                                |               |                                |               |
| 1 year to 2 year                                                                           |                                |               |                                |               |
| 2 year to 3 year                                                                           |                                |               |                                |               |
| More than 3 year                                                                           |                                |               |                                |               |
| ii) Trade Payable for Others                                                               |                                |               |                                |               |
| Less than 6 months                                                                         | 699.65                         |               | 843.15                         |               |
| 6 months to 1 year                                                                         | 240.59                         |               |                                |               |
| 1 year to 2 year                                                                           | 365.00                         |               | 200.00                         |               |
| 2 year to 3 year                                                                           | 200.00                         |               |                                |               |
| More than 3 year                                                                           | 3,635.00                       |               | 3,635.00                       |               |
| (Aging is considered from the date of Transaction)                                         |                                | 5,140.24      |                                | 4,678.15      |
| <b>10. Other Current Laibilities</b>                                                       |                                |               |                                |               |
| Statutory Liabilities                                                                      | 36,366.40                      |               | 36,449.29                      |               |
| Security Deposit                                                                           | -                              |               | -                              |               |
| Other Payable                                                                              | 2,862.91                       |               | 3,774.46                       |               |
|                                                                                            |                                | 39,229.31     |                                | 40,223.75     |
| <b>11. Current Tax Liabilities (Net)</b>                                                   |                                |               |                                |               |
| Provision for Income Tax Liabilities                                                       |                                | 10,524.70     |                                | 10,524.70     |

| Particulars                                                   | Figures for the period<br>ended 31st March 2026 | Figures for the period<br>ended 31st March 2025 |
|---------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <b>12. Revenue from Operations</b>                            |                                                 |                                                 |
| Revenue from sale of Chemicals                                | -                                               | -                                               |
|                                                               | -                                               | -                                               |
| <b>13. Other income</b>                                       |                                                 |                                                 |
| (a) Interest Income                                           |                                                 |                                                 |
| (b) Other Income                                              | -                                               | -                                               |
|                                                               | -                                               | -                                               |
| <b>14. Purchase of Stock in Trade</b>                         |                                                 |                                                 |
| Purchases of Chemicals                                        | -                                               | -                                               |
|                                                               | -                                               | -                                               |
| <b>15. Employee Benefits Expenses</b>                         |                                                 |                                                 |
| Salaries                                                      | 3,000.00                                        | 5,960.08                                        |
|                                                               | 3,000.00                                        | 5,960.08                                        |
| <b>16. Other Expenses</b>                                     |                                                 |                                                 |
| (a) Statutory Audit Fees                                      | 300.00                                          | 300.00                                          |
| (b) Internal Audit Fees                                       | 50.00                                           | 50.00                                           |
| (c) Secretarial Audit Fees                                    | -                                               | -                                               |
| (d) Advertisement                                             | 786.40                                          | 698.70                                          |
| (e) Listing Fees                                              | 3,250.00                                        | 3,750.00                                        |
| (f) RTA Fees                                                  | -                                               | 131.00                                          |
| (g) Professional Fees                                         | 687.93                                          | 2,813.44                                        |
| (h) E-Voting Charges                                          | 246.40                                          | 807.89                                          |
| (i) Legal Charges                                             | -                                               | 20.00                                           |
| (j) Other Expenses                                            | 25.00                                           | 1,003.89                                        |
| (k) Other Fees and Charges                                    | 2,995.46                                        | -                                               |
| (l) Filing Fees                                               | 110.00                                          | 115.00                                          |
| (m) Interest Paid                                             | 2.86                                            | -                                               |
| (n) Office Maintenance-Others                                 | -                                               | 184.84                                          |
| (o) Rent Paid                                                 | 157.50                                          | 1,822.50                                        |
| (p) Travelling Expenses                                       | -                                               | 869.50                                          |
| (q) Conveyance charges                                        | -                                               | 33.37                                           |
|                                                               | <b>8,611.54</b>                                 | <b>12,600.13</b>                                |
| <b>17. Earning Per Share</b>                                  |                                                 |                                                 |
| (a) Profit after taxes available to equity shareholders       | (11,611.54)                                     | (18,560.21)                                     |
| (b) Weighted average number of equity shares outstanding      | 51,81,500                                       | 51,81,500                                       |
| (c) Basic and diluted earnings per equity share of face value | (0.22)                                          | (0.36)                                          |



**Details of shares hold by promoters****"Annexure A"**

| Sl. No. | Name of Promoters        | for the period ended 31st<br>March 2026 |                           | for the period ended 31st<br>March 2025 |                           |
|---------|--------------------------|-----------------------------------------|---------------------------|-----------------------------------------|---------------------------|
|         |                          | No. of<br>Shares                        | % holding in<br>the class | No. of<br>Shares                        | % holding in<br>the class |
| 1       | SHARAD BHAIYA            | 98500                                   | 1.9010                    | 98500                                   | 1.9010                    |
| 2       | SAROJ DEVI BHAIYA        | 33000                                   | 0.6369                    | 55100                                   | 1.0634                    |
| 3       | KRISHNA DEVI BHAIYA      | 52000                                   | 1.0036                    | 52000                                   | 1.0036                    |
| 4       | RAMESH KUMAR MAHESHWARI  | -                                       | -                         | 70800                                   | 1.3664                    |
| 5       | JAMUNA DEVI BHAIYA       | 48000                                   | 0.9264                    | 48000                                   | 0.9264                    |
| 6       | KRISHNA KUMAR MAHESHWARI | 48800                                   | 0.9418                    | 48800                                   | 0.9418                    |
| 7       | MADHU BHAIYA             | 36000                                   | 0.6948                    | 36000                                   | 0.6948                    |
| 8       | SHASHI BHAIYA            | 30800                                   | 0.5944                    | 30800                                   | 0.5944                    |
| 9       | BALDEO DAS BHAIYA        | 6000                                    | 0.1158                    | 6000                                    | 0.1158                    |
| 10      | RADHA DEVI BHAIYA        | 8000                                    | 0.1544                    | 8000                                    | 0.1544                    |
| 11      | MANOJ KUMAR BHAIYA       | 3000                                    | 0.0579                    | 3000                                    | 0.0579                    |
| 12      | DWARKA PRASAD MUNDHRA    | 900                                     | 0.0174                    | 900                                     | 0.0174                    |
| 13      | P. NARAYAN MAHEHSWARI    | 900                                     | 0.0174                    | 900                                     | 0.0174                    |
| 14      | MAHEHSWARI NATH KEDAR    | 600                                     | 0.0116                    | 600                                     | 0.0116                    |
| 15      | MAHEHSWARI ANIL          | 500                                     | 0.0096                    | 500                                     | 0.0096                    |
| 16      | MUNDHRA PRASAD DWARKA    | 500                                     | 0.0096                    | 500                                     | 0.0096                    |
| 17      | MAHEHSWARI KUMAR RAJ     | 400                                     | 0.0077                    | 400                                     | 0.0077                    |
| 18      | RAMA KISHAN MUNDHRA      | 400                                     | 0.0077                    | 400                                     | 0.0077                    |
| 19      | MAHEHSWARI KUMAR RAJ     | 300                                     | 0.0058                    | 300                                     | 0.0058                    |
| 20      | DEEPAK MAHESHWARI        | 400                                     | 0.0077                    | 400                                     | 0.0077                    |
| 21      | MAHEHSWARI PRASAD BAMA   | 300                                     | 0.0058                    | 300                                     | 0.0058                    |
| 22      | MAHEHSWARI KUMAR BINAY   | 300                                     | 0.0058                    | 300                                     | 0.0058                    |
| 23      | MAHEHSWARI KUMAR MUKUND  | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 24      | MAHEHSWARI DAS GOVIN     | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 25      | MOHINIDEVI BHAIYA        | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 26      | BHAIYA KANTA             | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 27      | MAHEHSWARI LAL MAHAN     | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 28      | MAHEHSWARI KUMAR PRAKASH | 200                                     | 0.0039                    | 200                                     | 0.0039                    |
| 29      | MAHEHSWARI KUMAR RAJ     | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 30      | MUNDHRA RAKESH           | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 31      | MUNDHRA KUMAR ARUN       | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 32      | VIRENDRA MAHEHSWARI      | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 33      | MAHEHSWARI VIMLA         | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 34      | MAHEHSWARI RAMESH        | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 35      | MOHAN LAL MAHEHSWARI     | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 36      | SURESH MAHEHSWARI        | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 37      | SHAS KALA MAHESHWARI     | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 38      | MAHEHSWARI KALA SASHI    | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 39      | BHAIYA DAS BALDEV        | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 41      | SUSHILA MAHESHWARY       | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 42      | MAHEHSWARI VIRENDRA      | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 43      | VIJAYA DEVI BHAIYA       | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 44      | BHAIYA DEVI CHANDRA      | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 45      | RAJKUMAR BHAIYA          | 100                                     | 0.0019                    | 100                                     | 0.0019                    |
| 46      | BHAIYA SWATI             | 100                                     | 0.0019                    | 100                                     | 0.0019                    |

|              |                                  |               |               |               |               |
|--------------|----------------------------------|---------------|---------------|---------------|---------------|
| 47           | BHAIYA PRASAD DWARKA             | 100           | 0.0019        | 100           | 0.0019        |
| 48           | BHAIYA KANTA                     | 100           | 0.0019        | 100           | 0.0019        |
| 49           | MAHEHSWARI DAVI KIRAN            | 100           | 0.0019        | 100           | 0.0019        |
| 50           | SARASWATIDEVI SUSHILKUMAR BHAIYA | 100           | 0.0019        | 100           | 0.0019        |
| 51           | MAHEHSWARI KRISHNA               | 100           | 0.0019        | 100           | 0.0019        |
| 52           | MAHEHSWARI PRAKASH C             | 100           | 0.0019        | 100           | 0.0019        |
| 53           | MAHEHSWARI KUMAR MANMOHAN        | 100           | 0.0019        | 100           | 0.0019        |
| 54           | MAHEHSWARI MURARI KRISHNA        | 100           | 0.0019        | 100           | 0.0019        |
| 55           | MAHEHSWARI UMA                   | 100           | 0.0019        | 100           | 0.0019        |
| 56           | MAHEHSWARI NARAYAN               | 100           | 0.0019        | 100           | 0.0019        |
| 57           | MAHEHSWARI NEETU                 | 100           | 0.0019        | 100           | 0.0019        |
| 58           | MAHEHSWARI SUNIL                 | 100           | 0.0019        | 100           | 0.0019        |
| 59           | MAHESHWARI NUTAN                 | 100           | 0.0019        | 100           | 0.0019        |
| 60           | MAHESHWARI KUMAR SAN             | 100           | 0.0019        | 100           | 0.0019        |
| 61           | MAHESHWARI SAROJ                 | 100           | 0.0019        | 100           | 0.0019        |
| 62           | MAHEHSWARI RITA                  | 100           | 0.0019        | 100           | 0.0019        |
| 63           | MAHEHSWARI KUMAR B               | 100           | 0.0019        | 100           | 0.0019        |
| 64           | MAHEHSWARI PARINDA               | 100           | 0.0019        | 100           | 0.0019        |
| 65           | MAHEHSWARI NAYAN                 | 100           | 0.0019        | 100           | 0.0019        |
| 66           | KESARI LAL JAGDISH               | 100           | 0.0019        | 100           | 0.0019        |
| 67           | MAHEHSWARI SAKUNTALA             | 100           | 0.0019        | 100           | 0.0019        |
| 68           | MAHEHSWARI DAS KRISHNA           | 100           | 0.0019        | 100           | 0.0019        |
| 69           | MAHESHWARI PRASAD BAMA           | 100           | 0.0019        | 100           | 0.0019        |
| 70           | MAHEHSWARI KISHORE RAM           | 100           | 0.0019        | 100           | 0.0019        |
| 71           | MAHEHSWARI KISHORA               | 100           | 0.0019        | 100           | 0.0019        |
| 72           | MAHEHSWARI PRAKASH               | 100           | 0.0019        | 100           | 0.0019        |
| 73           | MAHEHSWARI NARENDRA              | 100           | 0.0019        | 100           | 0.0019        |
| 74           | MAHEHSWARI KUMAR PRALAL          | 100           | 0.0019        | 100           | 0.0019        |
| 75           | HAR KUMAR MAHESHWARI             | 100           | 0.0019        | 100           | 0.0019        |
| 76           | MAHEHSWARI DHAMENDRA             | 100           | 0.0019        | 100           | 0.0019        |
| 77           | MAHESHWARI DAS BALLA             | 100           | 0.0019        | 100           | 0.0019        |
| 78           | MAHEHSWARI DEVI SARLA            | 100           | 0.0019        | 100           | 0.0019        |
| 79           | MAHEHSWARI SUSHMA                | 100           | 0.0019        | 100           | 0.0019        |
| 80           | MUNDHRA KUMAR PAWAN              | 100           | 0.0019        | 100           | 0.0019        |
| 81           | MUNDHRA DAS SHIV                 | 100           | 0.0019        | 100           | 0.0019        |
| 82           | MUNDHRA KUMAR RAM                | 100           | 0.0019        | 100           | 0.0019        |
| 83           | MUNDHRA ADITYA                   | 100           | 0.0019        | 100           | 0.0019        |
| 84           | MUNDHRA RATAN                    | 100           | 0.0019        | 100           | 0.0019        |
| 85           | DWARK PRASAD MUNDHRA             | 100           | 0.0019        | 100           | 0.0019        |
| 86           | MAHEHSWARI ANITA                 | 100           | 0.0019        | 100           | 0.0019        |
| 87           | MAHEHSWARI KUMAR RAJ             | 100           | 0.0019        | 100           | 0.0019        |
| 88           | LILA MAHEHSWARI                  | 100           | 0.0019        | 100           | 0.0019        |
| 89           | MAHEHSWARI SAVITA                | 100           | 0.0019        | 100           | 0.0019        |
| 90           | MAHEHSWARI SHRIVALLA             | 100           | 0.0019        | 100           | 0.0019        |
| 91           | SHANKAR MAHEHSWARI               | 100           | 0.0019        | 100           | 0.0019        |
| 92           | B.G CHEMICALS PVT LTD            | 16393         | 0.3164        | 16393         | 0.3164        |
| 93           | CHEMCROWN EXPORTS LIMITED        | 4000          | 0.0772        | 4000          | 0.0772        |
| <b>Total</b> |                                  | <b>397493</b> | <b>7.6714</b> | <b>490393</b> | <b>9.4643</b> |

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

### **NOTE No. 18**

#### **Note 1- Background**

Standard Shoe Sole & Mould (India) Limited was originally incorporated with the Registrar of Companies, West Bengal on 19th day of July, 1973 as Chemcrown India (Private) Limited. The Company made its public issue in the year 1991 and subsequently got its shares listed at BSE Limited in the same year. The company engaged in the business of Trading in footwear, leatherwear, leather articles, fashion wear, shoe components, synthetic shoes and ladies' heels and moulds, and also deals in chemicals.

#### **Note 2- Summary of Material Accounting Policies**

These Notes provide a list of material accounting policies adopted in preparation of these financial statements. The Policies have been consistently applied to all the years presented, unless otherwise stated

#### **2.1 Basis of preparation of Financial Statements**

##### **i. Compliance with Ind AS**

These financial statements comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act 2013 (the Act) [Companies (Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

Accounting policies have been consistently applied except where a newly-used accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

##### **ii. Historical cost convention**

The financial statements have been prepared under the historical cost convention with the exception of certain financial assets and liabilities which have been measured at fair value, on an accrual basis of accounting.

##### **iii. Reporting Currency**

The Company's financial statements are reported in Indian Rupees, which is also the Company's functional currency.

## **2.2 Accounting estimates**

The preparation of financial statements in conformity with GAAP requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities on the date of the financial statements and reported amounts of income and expenses during the period. The application of accounting policies that require accounting estimates involving complex and subjective judgements and are based upon management's best knowledge of current events and actions. Actual results could differ from those estimates. Any revision to accounting estimates is recognised as the Management becomes aware of changes in circumstances relating to the estimates. Changes are made in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

## **2.3 Financial Instruments**

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions. All financial assets and liabilities are recognised at fair values on initial recognition, except for trade receivables, which are initially measured at transaction prices. Regular way purchase and sale of financial assets are accounted for at the trade date. A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset which is not a derivative financial instrument, nor as classified above, is subsequently fair valued through profit or loss.

Financial liabilities are subsequently carried at amortised cost using the effective interest method.

### **Trade Receivables and Loans**

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

Loans are financial assets which are subsequently measured at amortised cost if these are held within a business model with an objective to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Interest income from these financial assets is included in finance income using the effective interest rate ("EIR") method. Impairment gains or losses arising on these assets are recognised in the Statement of Profit and Loss.

#### Impairment of Financial Asset

Expected credit losses are recognized for all financial assets subsequent to initial recognition other than financials assets in FVTPL category. For financial assets other than trade receivables, as per Ind AS 109, the Company recognises 12 month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. The Company's trade receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall. The impairment losses and reversals are recognised in Statement of Profit and Loss.

#### Classification as debt or equity

Debt and equity instruments issued by a Company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

#### Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a Company entity are recognised at the proceeds received, net of direct issue costs.

#### Trade Payables

A payable is classified as a 'trade payable' if it is in respect of the amount due on account of goods purchased or services received in the normal course of business. These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. These amounts are unsecured and are usually settled as per the payment terms stated in the contract. Trade and other payables are presented as current liabilities unless payment is not due within

12 months after the reporting period. They are recognised initially at their fair value and subsequently measured at amortised cost using the EIR method.

#### Offsetting Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis to realise the assets and settle the liabilities simultaneously.

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

### **2.4 Revenue recognition**

The revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Revenue is presented net of taxes in the Statement of profit and Loss.

Interest income is recognized using the time proportion method, based on rates implicit in the transaction.

### **2.5 Income Tax**

Income tax comprises of current and deferred income tax. Income tax is recognised as an expense or income in the Statement of Profit and Loss, except to the extent it relates to items directly recognised in equity or in Other Comprehensive Income, OCI.

#### Current Income Tax

Current income tax is recognised based on the estimated tax liability computed after taking credit for allowances and exemptions in accordance with the Income Tax Act, 1961. Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

#### Deferred Income Tax

Deferred tax is determined by applying the Balance Sheet approach. Deferred tax assets and liabilities are recognised for all deductible temporary differences between the financial statements' carrying amount of existing assets and liabilities and their respective tax base. Deferred tax assets and liabilities are measured using the enacted tax rates or tax rates that are substantively enacted at the Balance Sheet date. The effect on deferred tax assets and liabilities of a change in tax rates is

recognised in the period that includes the enactment date. Deferred tax assets are only recognised to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Such assets are reviewed at each Balance Sheet date to reassess realisation.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives rise to future income tax liability, is recognized as an asset in the Balance Sheet if there is convincing evidence that the Company will pay normal tax after the tax holiday period and the resultant asset can be measured reliably. The Company offsets on a year-on-year basis the current tax assets and liabilities, where it has a legally enforceable right and where it intends settle such asset and liabilities on a net basis.

## **2.6 Provisions and contingent liabilities**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. In case the time value of money is material, the discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

When no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Contingent assets are neither recognised nor disclosed in the financial statements.

## **2.7 Trade Receivables**

A receivable is classified as a 'trade receivable' if it is in respect of the amount due on account of goods sold or services rendered in the normal course of business.

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, less provision for impairment.

## **2.8 Earnings per share**

In determining earnings per share, the Company considers the net profit after tax and includes the post-tax effect of any extra-ordinary item. The number of equity shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

## **2.9 Cash and cash equivalents**

Cash and cash equivalents in the Balance Sheet comprises of cash at banks and on hand and short term deposits with an original maturity of three month or less which are subject to an insignificant risk.

### **NOTE No.19**

#### **Contingent Liabilities as at 31-03-2026 were as follows:**

No Contingent liabilities as on 31-03-2026.

### **NOTE No.20**

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder and company has not been declared as wilful defaulter by bank or institution or other lender.

### **NOTE No.21**

To the best of the information available, the company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

### **NOTE No.22**

Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

### **NOTE No.23**

The following are the analytical ratios for the year ended March 31, 2026 and March 31,2025



| Ratio                            | Numerator                                       | Denominator                                     | Year ended March 31, 2026 | Year ended March 31, 2025 | % change | Explanation for change in ratio by more than 25%            |
|----------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------|---------------------------|----------|-------------------------------------------------------------|
| Current Ratio                    | Current Assets                                  | Current Liabilities                             | 0.1512                    | 0.1526                    | -84.88%  | Company is unable to run business during the Financial Year |
| Debt Equity Ratio                | Total debt                                      | Equity                                          | -0.5748                   | -0.4818                   | -157.48% | Company is unable to run business during financial year.    |
| Return on Equity Ratio           | Net profit after tax                            | Average Equity                                  | 0.128                     | 0.234                     | -87.24%  | Company is unable to generate profit during the year.       |
| Trade Receivables turnover ratio | Revenue from Operation + Other Operation Income | (Op trade receivable +CI trade receivable)/2    | NA                        | NA                        | NA       |                                                             |
| Trade payables turnover ratio    | Total Purchases                                 | (Op trade payable +CI trade a ble /2            | NA                        | NA                        | NA       |                                                             |
| Net capital turnover ratio       | Revenue From Operation + other Operating Income | Networth                                        | NA                        | NA                        | NA       |                                                             |
| Net profit ratio                 | Net Profit After Tax before Exceptional items   | Revenue From Operation + other Operating Income | NA                        | NA                        | NA       |                                                             |
| Capital employed                 | Interest, tax                                   | Share capital+ reserve+long term borrowing      | NA                        | NA                        | NA       |                                                             |

|                      |                          |                    |   |   |    |  |
|----------------------|--------------------------|--------------------|---|---|----|--|
| Return on investment | Net return on investment | Cost of investment | 0 | 0 | NA |  |
|----------------------|--------------------------|--------------------|---|---|----|--|

#### NOTE No.24

##### Particulars of Auditors Remuneration:

(Rs. In '00)

| Particulars    | 2025-26    | 2024-25    |
|----------------|------------|------------|
| Audit fees     | 300        | 300        |
| Tax audit fees | -          | -          |
| Other services | -          | -          |
| <b>Total</b>   | <b>300</b> | <b>300</b> |

#### NOTE No.25

##### Disclosure of Related parties:

Related party Disclosures, as required by Indian Accounting Standard (IndAS) 24, "Related Party Disclosures", are given below:

| Key Management Personnel and Related Parties |                                                                         |
|----------------------------------------------|-------------------------------------------------------------------------|
| Name                                         | Designation                                                             |
| Rakesh Kolla                                 | Whole-Time Director                                                     |
| Sangeeta Parida                              | Non-Executive Director                                                  |
| Shanti Tunk                                  | Non-Executive Director                                                  |
| Iram Anjum Beg                               | Independent Director                                                    |
| Suresh Pillutla                              | Independent Director                                                    |
| Nandhi Soumya                                | Chief Financial Officer (resigned w.e.f 20 <sup>th</sup> November 2025) |
| Mothe Rani                                   | Chief Financial Officer (appointed w.e.f 6 <sup>th</sup> December 2025) |
| Sandeep Garg                                 | Company Secretary                                                       |
| Medyrex E-Pharm Private Limited              | Common Directorship                                                     |
| Nurseme Cares India Private Limited          | Common Directorship                                                     |
| Solithium Renewal Private Limited            | Common Directorship                                                     |
| Loanup Fintech Advisors Private Limited      | Common Directorship                                                     |

During this year following transactions were carried out with the related parties in the ordinary course of business.

(Rs. In '00)

| Particulars           | Nature of Transaction            | 2025-26   | 2024-25   |
|-----------------------|----------------------------------|-----------|-----------|
| Key Management Person | Remuneration                     | 3,000.00  | 5,960.08  |
| Key Management Person | Loan to Company                  | 14,050.00 | 14,700.50 |
| Relative of KMP       | Remuneration, Rent and Insurance | NA        | NA        |
| Subsidiaries          | Equity capital sale of goods     | NA        | NA        |

Outstanding Balance as on March 31,2026

(Rs. In '00)

| Particulars                                                                                            | 2025-26   | 2024-25   |
|--------------------------------------------------------------------------------------------------------|-----------|-----------|
| Key management Person (Credit)<br>Relative of Key management<br>Person(Credit) Subsidiaries<br>(Debit) | 52,291.61 | 38,241.61 |

#### **NOTE No.26**

The Company does not fall within the purview of the Payment of Gratuity Act, 1972 as it has less than the stipulated number of employees. Accordingly, actuarial valuation of gratuity has not been conducted and the gratuity is paid on cash basis.

#### **NOTE No.27**

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'.

#### **NOTE No.28**

The Company has only single Reporting Business Segment in accordance with Ind AS – 108

#### **NOTE No.29**

Categories of Financial Instruments

(Rs. In '00)

| Particulars                         | As on 31 <sup>st</sup> March, 2026 |                 | As on 31 <sup>st</sup> March, 2025 |                 |
|-------------------------------------|------------------------------------|-----------------|------------------------------------|-----------------|
|                                     | Carrying Value                     | Amortized value | Carrying Value                     | Amortized value |
| <b>Financial Assets</b>             |                                    |                 |                                    |                 |
| (i) Trade Receivables               | Nil                                | Nil             | Nil                                | Nil             |
| (ii) Cash and cash equivalents      | 1,556.04                           | 1,556.04        | 82.49                              | 82.49           |
| (iii) Short Term Loans and advances | Nil                                | Nil             | Nil                                | Nil             |
| (iv) Investment                     | 0.01                               | 0.01            | 0.01                               | 0.01            |
| <b>Financial Liabilities</b>        |                                    |                 |                                    |                 |
| (i) Trade payables                  | 5,140.24                           | 5,140.24        | 4,678.15                           | 4,678.15        |
| (ii) Short Term Borrowings          | 52,291.61                          | 52,291.61       | 38,241.61                          | 38,241.61       |

## **NOTE No.30**

### **Financial Risk Management Objectives**

The Company's operations currently do not expose itself to significant financial risks as explained hereunder:

- (i) Market risk: The Company has not entered into any foreign exchange or commodity derivative contracts. Accordingly, there is no significant exposure to the market risk.
- (ii) Interest rate risk: As the Company does not have significant external borrowings, the Company's net exposure to interest risk is negligible.

## **NOTE No.31**

### **Capital Management**

The Company funds its operations mainly through internal accruals and short-term loans from its holding company. The Company obtains short-term loans to maintain adequate supply of funds.

## **NOTE No.32**

### **(a) Standard issued but not effective**

There are no standards issued but not effective up to the date of issuance of the Company's financial statements.

### **(b) New and amended standards**

The Ministry of Corporate Affairs has notified Companies (Indian Accounting Standards) Amendment Rules, 2023 dated 31 March 2023 to amend the following Ind AS which are effective for annual periods beginning on or after 1 April 2023. The Company applied for the first-time these amendments.

#### **(i) Definition of Accounting Estimates Amendments to Ind AS 8**

The amendments clarify the distinction between changes in accounting estimates, changes in accounting policies and the correction of errors. It has also been clarified how entities use measurement techniques and inputs to develop accounting estimates. The amendments had no impact on the Company's financial statements.

#### **(ii) Disclosure of Accounting Policies Amendments to Ind AS 1**

The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirement for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

The amendments have had an impact on the Company's disclosures of accounting policies, but not on the measurement, recognition or presentation of any items in the Company's financial statements.

Apart from these, consequential amendments and editorials have been made to other Ind AS like Ind AS 101, Ind AS 102, Ind AS 103, Ind AS 107, Ind AS 109, Ind AS 115 and Ind AS 34.

**NOTE No.33**

The Company has accumulated loss which has resulted into erosion of the Company's net worth. The management feels that this erosion is temporary in nature and the Company's future plans and prospects will help the Company to turn around in future. The promoter of the Company has assured to infuse the funds as and when required, hence the Company has prepared its Financial Statements on going concern basis.

**NOTE No.34**

Previous year figure has been regrouped /reclassified wherever necessary to correspond with the current year's classification /disclosure.

For S. Daga & CO.,  
Chartered Accountants  
(ICAI FRN: 000669S)

For Standard Shoe Sole and Mould (India) Limited

Sd/-  
(Manish Kumar Jain)  
Partner  
Membership No. 237592

Sd/-  
Rakesh Kolla  
(Whole time Director)  
DIN: 09785871

Sd/-  
Sangita Parida  
(Director)  
DIN: 09215260

Place: Hyderabad  
Date: 28.05.2026  
UDIN: 26237592YXYOTN9073

For Standard Shoe Sole and Mould (India) Limited

Sd/-  
Sandeep Garg  
(Company Secretary)  
M. No A64836

Sd/-  
Mothe Rani  
(Chief Financial Officer)  
PAN: GDCPR2676N

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

**NOTICE CONVENING 50<sup>TH</sup> ANNUAL GENERAL MEETING**

**NOTICE** is hereby given that the 50<sup>th</sup> Annual General Meeting of the Members of M/s. Standard Shoe Sole and Mould (India) Ltd. will be held on **Wednesday, 30<sup>th</sup> September, 2026 at 01:00 p.m. through video conferencing (“VC”)/other Audio-Visual Means (“OAVM”)**, for which purpose the Registered Office of the Company shall be deemed as the venue and the proceedings of the AGM shall be deemed to be made thereat, to transact the following business:-

**ORDINARY BUSINESS:**

**1. Consideration and adoption of the Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2026 together with the Report of the Board of Directors and the Auditors thereon.**

*To consider, and if thought fit, to pass, with or without modification(s) the following resolution as an Ordinary Resolution:*

**“RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March 2026 and the reports of the Board of Directors and Statutory Auditors thereon, as circulated to the Members, are hereby considered and adopted.”

**2. Appointment of a Director in place of Mr. Rakesh Kolla (DIN: 09785871), who retires by rotation at the Annual General Meeting and being eligible, offers himself for re-appointment.**

*To consider, and if thought fit, to pass, with or without modification(s) the following resolution as an Ordinary Resolution:*

**“RESOLVED THAT** Mr. Rakesh Kolla (DIN: 09785871), who retires by rotation, and being eligible for re-appointment, be and is hereby re-appointed as a Director of the Company.”

**SPECIAL BUSINESS:**

**3. Authority to the Board of Directors under Section 180 (1) (c) of the Companies Act, 2013 for borrowings upto the limit of Rs. 2 Crores**

*To consider, and if thought fit, to pass, with or without modification(s) the following resolution as an Special Resolution:*

**“RESOLVED THAT** pursuant to the provisions of Section 180 (1) (c) of the Companies Act, 2013 and all other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall include any Committee constituted by the Board or any person(s) authorized by the Board) for borrowing from time to time, by way of loans, credit facilities, debt instruments or in any other forms, any such sum or sums of money (either Indian or foreign currency) from Banks, Financial Institutions, Bodies Corporate, Companies, firms or any one or more persons on such terms and conditions and with or without security as the Board may think fit, notwithstanding that monies to be borrowed together with monies already borrowed by the

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

Company (apart from temporary loans obtained from the Company's Bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, provided that the total amount so borrowed (other than temporary loans from the Company's bankers in the ordinary course of business) and outstanding at any point of time shall not exceed a sum of Rs. 2 Crores (Rupees Two Crores Only);

**RESOLVED FURTHER THAT** the Board be and is hereby authorized and empowered to arrange or settle the terms and conditions on which all such monies are to be borrowed from time to time as to interest, repayment, security or otherwise howsoever as it may think fit and to do all such acts, deeds and things, to execute all such documents, instruments and writings as may be required.

**For Standard Shoe Sole and Mould (India) Ltd.**

**Place: Hyderabad**  
**Date: 05.09.2026**

**Sd/-**  
**Sandeep Garg**  
**Company Secretary**

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

**NOTES:**

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, (“the Act”) setting out material facts relating to Special Business to be transacted at the AGM is annexed hereto.
2. Pursuant to the General Circulars 2/2022 and 19/2021, other circulars issued by the Ministry of Corporate Affairs (MCA) and Circular SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and other circulars issued by SEBI (hereinafter collectively referred to as “the Circulars”), companies are allowed to hold AGM through VC, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC.
3. A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf and the proxy need not be a member of the Company. Since the AGM is being held in accordance with the Circulars through VC, the facility for the appointment of proxies by the members will not be available.
4. Participation of members through VC will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Act.
5. Pursuant to the provisions of Section 113 of the Companies Act, Body Corporates/ Institutional / Corporate members intending for their authorized representatives to attend the meeting are requested to send to the Company, on [sssmil.1907@gmail.com](mailto:sssmil.1907@gmail.com) from their registered Email ID a scanned copy (PDF / JPG format) of certified copy of the Board Resolution / Authority Letter authorizing their representative to attend and vote on their behalf at the meeting.
6. Members can join the AGM through the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.
7. In accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India (“ICSI”), the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
8. The Annual Report for the Financial Year 2025-26 along with Notice of the AGM are being sent through electronic mode to those Members whose email addresses are registered with the RTA/Depository Participant(s). For members who have not registered their email addresses, a letter providing the web-link, including the exact path, where complete details of the Annual Report of the Company is available is being sent. The physical copy of the Notice along with Annual Report shall also be made available to the Member(s) who may request for the same in writing to the Company. Notice has been uploaded on the website of the Company at [www.sssmil.com](http://www.sssmil.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com) and the AGM Notice is also available on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. [www.evotingindia.com](http://www.evotingindia.com).
9. Members who are holding shares of the Company in physical mode, are required to register their email addresses, to enable the Company to send all notices/ reports/ documents/ intimations and other correspondences, etc., through emails in the electronic mode instead of receiving physical copies of the same. Members holding shares in dematerialized form, who have not registered their



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

email addresses with Depository Participant(s), are requested to register / update their email addresses with their Depository Participant(s).

10. Since the AGM is being held electronically, physical attendance of the Members has been dispensed with and accordingly the facility for appointment of proxies by the members will not be available for the AGM. Therefore, the proxy form, attendance slip and route map have not been annexed with this notice.
11. In case of joint holding, the joint holder whose name stands first, as per the Company's records, shall alone be entitled to vote.
12. Pursuant to Section 91 of the Companies Act, 2013, Register of Members and Shares Transfer Books of the Company will remain closed from 24<sup>th</sup> September 2026 to 30<sup>th</sup> September 2026 (both days inclusive).
13. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore, requested to submit their PAN to their Depository Participant with whom they are maintaining their demat accounts. Members holding physical shares shall submit their PAN to the Company or to the Registrars and Share Transfer Agent.
14. The Company has appointed M/s. MCS Share Transfer Agent Ltd., as its Registrar and Share Transfer Agent for rendering the entire range of services to the Shareholders of the Company. Accordingly, all documents, transfers, Demat request, request for Company name stickers pursuant to change in name of company (only for shareholding in physical form) and other communication in relation thereto with respect to shares in electronic and physical form should be addressed to the Registrars directly quoting Folio No. for shareholders holding shares in physical form and DP ID and Client ID for shares held in dematerialized form, along with full name and address to MCS Share Transfer Agent Ltd., Unit: Standard Shoe Sole and Mould (India) Limited., 383, Lake Gardens, 1st Floor, Kolkata- 700045.
15. Members holding shares in physical form are requested to immediately notify to the company's Registrar and Share Transfer Agent, M/s. MCS Share Transfer Agent Ltd. quoting their folio, any change in their registered address with pin code along with address proof i.e. Electricity/Telephone Bill, Driving License or a copy of the passport/voter id/ aadhaar/ bank particulars and in case their shares are held in dematerialized form, this information should be notified/ submitted directly to their respective Depository Participant and not to Company/RTA.
16. The Members who have cast their vote by remote e-voting prior to AGM may also attend the AGM, but shall not be entitled to cast their vote again. During the voting period, Members can login to CDSL's e-voting platform any number of times till they have voted on the resolution. Once the vote on a resolution is casted by a Member, whether partially or otherwise, the Member shall not be allowed to change it subsequently or cast the vote again.
17. Any person, who acquires shares of the Company and becomes member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e. 23<sup>rd</sup> September 2026 may obtain the login ID and password by sending a request at [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or Issuer/RTA.
18. Brief resume of those directors including those proposed to be appointed/re-appointed, nature of their expertise in specific functional areas, names of companies in which they hold directorship and memberships/ chairmanships of Board /Committees, shareholding and relationship between directors inter-se as stipulated under Regulation 36(3) of SEBI (Listing Obligations and

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

Disclosure Requirements) Regulations, 2015 is annexed hereto. The Company is in receipt of relevant disclosures / consents from the Directors pertaining to their appointment/ re-appointment.

19. In compliance with the provisions of section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Rules, 2015 and Regulation 44 of the Listing Regulations, the company is pleased to provide e-voting facility to all members of the Company to enable them to cast their votes electronically on the items/ resolutions mentioned in this notice. In this regard, the company has availed the e-voting services as provided by CDSL (Central Depository Services Limited).
20. The Company has appointed, Mr. Madhur Gandhi, Practicing Company Secretary of M/s Madhur Gandhi & Associates, as scrutinizer for conducting the e-voting process in a fair and transparent manner.

**CDSL e-Voting System – For e-voting and Joining Virtual meetings.**

1. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.
2. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
3. The attendance of the Members attending the AGM/EGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
4. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

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

5. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at [www.sssmil.com](http://www.sssmil.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com). The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. [www.evotingindia.com](http://www.evotingindia.com).
6. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

**INTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:**

**Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

**Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on 27<sup>th</sup> September 2026 and ends on 29<sup>th</sup> September 2026. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 23<sup>rd</sup> September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

**Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

| Type of shareholders                                                                 | Login Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b> | <p>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token) Tab.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; My Easi New (Token) Tab and then click on registration option.</p> <p>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p> |

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

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|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Individual Shareholders holding securities in demat mode with <b>NSDL Depository</b></p> | <p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “Register Online for IDeAS” “Portal” or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>4) For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be re-directed to <b>e-Voting service provider website</b> for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> |
| <p>Individual Shareholders (holding securities in</p>                                       | <p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

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

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|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| demat mode)<br>login through<br>their<br><b>Depository<br/>Participants<br/>(DP)</b> | redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL**

| Login type                                                                | Helpdesk details                                                                                                                                                                                                           |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with <b>CDSL</b> | Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 21 09911 |
| Individual Shareholders holding securities in Demat mode with <b>NSDL</b> | Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at : 022 - 4886 7000 and 022 - 2499 7000                  |

**Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v)Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.

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

6) If you are a first-time user follow the steps given below:

|                                                           | <b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PAN                                                       | <p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <ul style="list-style-type: none"><li>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li></ul> |
| Dividend Bank Details<br><b>OR</b><br>Date of Birth (DOB) | <p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"><li>If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li></ul>                 |

(vi)After entering these details appropriately, click on “SUBMIT” tab.

(vii)Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii)For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix)Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x)On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi)Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(xii)After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xiii)Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xiv)You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

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

- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; [ssmil1907@gmail.com](mailto:ssmil1907@gmail.com) (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

**INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:**

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their



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

respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911.

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

**Explanatory Statement (Pursuant to Section 102 of the Companies Act, 2013)**

**Item No. 03:**

Keeping in view the Company's long term strategic and business objectives, the Company may need additional funds. For this purpose, the Company may, from time to time, raise finance from various Banks and/or Financial Institutions and/ or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed the aggregate of the paid-up capital and free reserves of the Company. Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow more than the aggregate amount of the paid-up capital of the Company and its free reserves at any time except with the consent of the members of the Company in a general meeting.

None of the Directors except Ms. Shanti Tunk & Ms. Sangita Parida or any Key Managerial Personnel or their relatives are, in any way, concerned or interested, financially or otherwise, in the said Resolution.

The Board recommends the Special Resolution set out at Item No. 3 of the accompanying Notice for approval by the Members.

**For Standard Shoe Sole and Mould (India) Ltd.**

**Place: Hyderabad**  
**Date: 05.09.2026**

**Sd/-**  
**Sandeep Garg**  
**Company Secretary**

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

**ANNEXURE TO THE NOTICE**

**Notes on directors seeking appointment/re-appointment at the Annual General Meeting of the Company as required under Regulation 36(3) of the Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India:**

| <b>Sr. No.</b> | <b>Name of Director</b>                                     | <b>Mr. Rakesh Kolla</b>                                     |
|----------------|-------------------------------------------------------------|-------------------------------------------------------------|
| 1              | Director Identification Number                              | 09785871                                                    |
| 2              | Date of Birth                                               | 09.08.1996                                                  |
| 3              | Age                                                         | 30 years                                                    |
| 4              | Permanent Account Number                                    | EOPPK6837G                                                  |
| 5              | Date of Appointment on the Board                            | 10 <sup>th</sup> August, 2023                               |
| 6              | Experience in specific functional area                      | Mechanical Engineering                                      |
| 7              | Expertise in specific functional areas                      | Have 4 years of experience in Mechanical Engineering field. |
| 8              | No. of Equity Shares held in the company (as on 31.03.2026) | NIL                                                         |
| 9              | Qualifications                                              | B. Tech in Mechanical Engineering                           |
| 10.            | List of Directorship held in other Companies                | 1                                                           |
| 11.            | Membership /Chairman of Committees of other Companies       | NIL                                                         |
| 12.            | Relationship, if any, between Directors inter-se            | NIL                                                         |

**For Standard Shoe Sole and Mould (India) Ltd.**

**Place: Hyderabad  
Date: 05.09.2026**

**Sd/-  
Sandeep Garg  
Company Secretary**