



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

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

Date: 14th November, 2023

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

Scrip Code: 523351

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

Sub: Outcome of the Board Meeting held on November 14, 2023

Dear Sir/ Madam,

With reference to the captioned subject above, please note that the Board of Directors of the Company, at their meeting held today, i.e., 14th November, 2023 have considered and approved the following business:

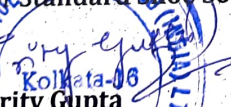
1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Financial Results for the quarter ended 30th September 2023.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 12:30 P.M.

Please take the same on your record and oblige.

Thanking you,

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


Prity Gupta
(Company Secretary)



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

SA/S/27R

Limited Review Report

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

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Standard Shoe Sole and Mould (India) Limited ("the Company"), for the quarter and half year ended September 30, 2023.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L.B. Jha & Co.,
Chartered Accountants
(Firm Registration No: 301088E)



(D. N. Roy)

Partner

(Membership No.: 300389)

UDIN: 23300389BGWCPA1315

Place: Kolkata

Date: 14th November, 2023

STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED

CIN:- L24119WB1973PLC028902
95, Park Street, 2nd Floor, Kolkata - 700016
Ph: (033)22261175/5652 Fax: (033)22492218
E-mail:- companysecretary@cel.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	SEPTEMBER 30, 2023	JUNE 30, 2023	SEPTEMBER 30, 2022	SEPTEMBER 30, 2023	SEPTEMBER 30, 2022	MARCH 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	-	-	-	-	10.61	10.61
2 Other Income	-	-	-	-	-	3.24
Total Income	-	-	-	-	10.61	13.85
3 Expenses						
(a) Cost of Trading Goods	-	-	-	-	10.20	10.20
(b) Employee benefit expense	5.22	4.99	4.90	10.21	9.50	19.88
(c) Other expenses	0.97	5.28	4.85	6.25	7.60	15.21
Total Expenses	6.19	10.27	9.75	16.46	27.30	45.29
4 Profit/(Loss) before Tax	(6.19)	(10.27)	(9.75)	(16.46)	(16.69)	(31.44)
5 Tax Expense	-	-	-	-	-	-
6 Net Profit/(Loss) for the period (3-4)	(6.19)	(10.27)	(9.75)	(16.46)	(16.69)	(31.44)
7 Other Comprehensive Income	-	-	-	-	-	-
8 Total Comprehensive Income for the period (5+6)	(6.19)	(10.27)	(9.75)	(16.46)	(16.69)	(31.44)
9 Paid Up Equity Share Capital (Face value of Rs. 10/- per Share)	518.15	518.15	518.15	518.15	518.15	518.15
10 Reserve excluding Revaluation Reserve as at balance sheet date						(513.07)
11 Earnings per equity share (not annualised)						
(a) Basic	(0.12)	(0.20)	(0.19)	(0.32)	(0.32)	(0.61)
(b) Diluted	(0.12)	(0.20)	(0.19)	(0.32)	(0.32)	(0.61)
(not annualised)						

Notes :

- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The above unaudited Financial Results for the quarter and Half Year ended 30th September, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 14th November, 2023.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Limited Review of the Un-audited Financial Results for the quarter and Half year ended 30TH September, 2023, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company.
- The Company has only single Reporting Business Segment in accordance with Ind AS - 108
- The Company has not received any information from the vendors so as to their status under the Micro, Medium and Small Enterprise Development Act, 2006 and hence amount outstanding and interest paid/payable to them under this Act is considered to be 'Nil'.
- The figures of the earlier periods have been regrouped and rearranged wherever necessary to make them comparable with the current period.



Standard Shoe Sole And Mould (India) Ltd.

Sudha Tenani

Place: Kolkata
Date: 14/11/2023

Sudha Tenani
(Whole Time Director)
DIN: 09552406

STANDARD SHOE SOLE AND MOULD (INDIA) LIMITED**Cash Flow Statement for the Half-year ended 30TH September 2023**

Particulars	September 30 2023 Amount (Rs. In Lakhs) (Unaudited)	September 30 2022 Amount (Rs. In Lakhs) (Unaudited)
<u>Cash flow from Operating Activities</u>		
Profit before tax	(16.46)	(16.70)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Interest Income		
Operating profit before working capital changes	(16.46)	(16.70)
Movements in working capital:		
Increase / (Decrease) in short term borrowing	-	-
Increase / (Decrease) in trade payables	(1.99)	0.95
Increase / (Decrease) in other Current liabilities	6.35	(0.70)
Decrease / (Increase) in trade receivables	10.80	2.48
Decrease / (Increase) in long term loans and advances	(3.00)	(3.00)
Decrease / (Increase) in short term loans and advances	1.40	-
Decrease / (Increase) in other current assets	2.02	17.74
Cash generated from / (used in) operations	15.58	17.47
Direct Taxes paid (net of refunds)		
Dividend Tax paid		
Net cash flow from/(used in) operating activities (A)	(0.88)	0.77
Net cash flow from/(used in) investing activities (B)	-	-
Net cash flow from/(used in) financing activities (C)	-	-
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	(0.88)	0.77
Cash and cash equivalents at the beginning of the year	3.59	1.51
Cash and cash equivalents at the end of the half-year	2.71	2.28
<u>Components of Cash and Cash Equivalents</u>		
Cash on Hand	0.14	0.08
With Banks on Current Account	2.57	2.20
Total Cash and Cash Equivalents (note 1)	2.71	2.28

Explanatory notes to Cash Flow Statement

(1) The above Cash Flow Statement has been compiled from and is based on the Balance Sheet as at 30TH September 2023 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 IndAS-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.



Place: Kolkata
Date: 14/11/2023

Standard Shoe Sole And Mould (India) Ltd.

Sudha Tenani

Sudha Tenani
(Whole Time Director)
DIN: 09552406

Standard Shoe Sole and Mould (India) Ltd.
Balance Sheet

(Rs. In Lakhs)

Standalone/Consolidated Statement of Assets and Liabilities	As at 30-09-23	As at 31-03-23
	Un-audited	Audited
ASSETS		
Non-current assets		
(a) Financial Assets		
(i) Investment	-	-
(ii) Other Non-Current Financial Assets		
Security Deposit	3.00	-
(b) Income Tax assets		
Total Non - Current Assets	3.00	-
Current assets		
(a) Financial Assets		
(i) Trade receivables	30.37	41.17
(ii) Cash and cash equivalents	2.71	3.59
(iii) Short Term Loans and Advances	0.00	1.40
(b) Other Current Assets	11.80	13.82
Total Current Assets	44.88	59.98
Total Assets	47.88	59.98
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	518.15	518.15
(b) Other Equity	-529.53	-513.07
Total equity	-11.38	5.08
LIABILITIES		
Current liabilities		
(a) Financial Liabilities		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2.29	4.28
(b) Other current Liabilities	46.45	40.10
(c) Income Tax Liabilities	10.52	10.52
Total Current Liabilities	59.26	54.90
Total liabilities	59.26	54.90
Total Equity & Liabilities	47.88	59.98

Standard Shoe Sole And Mould (India) Ltd.

Sudha Tenani

Sudha Tenani
(Whole Time Director)
DIN: 09552406

Place: Kolkata
Date: 14/11/2023

