

**General information about company**

|  |   |
|--|---|
| Scrip code   | 523351  |
| NSE Symbol   |   |
| MSEI Symbol  |   |
| ISIN*  | INE888N01013  |
| Name of company  | STANDARD SHOE SOLE AND MOULD (INDIA) LTD  |
| Type of company  |   |
| Class of security  | Equity  |
| Date of start of financial year  | 01-04-2018  |
| Date of end of financial year  | 31-03-2019  |
| Date of board meeting when results were approved   | 13-11-2018  |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 03-11-2018  |
| Description of presentation currency   | INR   |
| Level of rounding used in financial results  | Lakhs   |
| Reporting Quarter  | Half yearly   |
| Nature of report standalone or consolidated  | Standalone  |
| Whether results are audited or unaudited   | Unaudited   |
| Segment Reporting  | Single segment  |
| Description of single segment  | Business in Footwear, Leatherwear, Leather Article, Fashion Wears, Shoe Component, Moulds, etc. |
| Start date and time of board meeting   | 13-11-2018 14:00  |
| End date and time of board meeting   | 13-11-2018 16:25  |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable  |

## Financial Results Ind-AS

| Particulars   |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-07-2018                               | 01-04-2018  |
| B             | Date of end of reporting period   | 30-09-2018                               | 30-09-2018  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>1</b>      | <b>Income</b>   |  |   |
|               | Revenue from operations   | 0  | 14.86   |
|               | Other income  | 0  | 0   |
|               | <b>Total income</b>   | <b>0</b>                                 | <b>14.86</b>  |
| <b>2</b>      | <b>Expenses</b>   |  |   |
| (a)           | Cost of materials consumed  | 0  | 0   |
| (b)           | Purchases of stock-in-trade   | 0  | 13.37   |
| (c)           | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 0  | 0   |
| (d)           | Employee benefit expense  | 1.78                                     | 3.7   |
| (e)           | Finance costs   | 0  | 0   |
| (f)           | Depreciation, depletion and amortisation expense  | 0  | 0   |
| <b>(f)</b>    | <b>Other Expenses</b>   |  |   |
| 1             | Advertisement   | 0.202                                    | 0.202   |
| 2             | Filing Fees   | 0.041                                    | 0.085   |
| 3             | Professional Fees   | 0.03                                     | 0.495   |
| 4             | Professional Tax  | 0.025                                    | 0.025   |
| 5             | Trade License   | 0.022                                    | 0.022   |
| 6             | Depository Service Charges  | 0  | 0.225   |
| 7             | Web Page Development  | 0  | 0.018   |
| 8             | Listing Fees  | 0  | 2.5   |
| 9             | Interest on TDS   | 0  | 0.018   |
| 10            | Other expenses  | 0.003                                    | 0.01  |
|               | <b>Total other expenses</b>   | <b>0.323</b>                             | <b>3.6</b>  |
|               | <b>Total expenses</b>   | <b>2.103</b>                             | <b>20.67</b>  |

## Financial Results Ind-AS

| Particulars   |   | 3 months/ 6 months<br>ended (dd-mm-yyyy) | Year to date figures for current<br>period ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-07-2018                               | 01-04-2018  |
| B             | Date of end of reporting period   | 30-09-2018                               | 30-09-2018  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>3</b>      | <b>Total profit before exceptional items and tax</b>  | -2.103                                   | -5.81   |
| 4             | Exceptional items   | 0  | 0   |
| <b>5</b>      | <b>Total profit before tax</b>  | -2.103                                   | -5.81   |
| <b>7</b>      | <b>Tax expense</b>  |  |   |
| 8             | Current tax   | 0  | 0   |
| 9             | Deferred tax  | 0  | 0   |
| <b>10</b>     | <b>Total tax expenses</b>   | 0  | 0   |
| 11            | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | 0  | 0   |
| <b>14</b>     | <b>Net Profit Loss for the period from continuing operations</b>  | -2.103                                   | -5.81   |
| 15            | Profit (loss) from discontinued operations before tax   | 0  | 0   |
| 16            | Tax expense of discontinued operations  | 0  | 0   |
| <b>17</b>     | <b>Net profit (loss) from discontinued operation after tax</b>  | 0  | 0   |
| 19            | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0  | 0   |
| <b>21</b>     | <b>Total profit (loss) for period</b>   | -2.103                                   | -5.81   |
| 22            | Other comprehensive income net of taxes   | 0  | 0   |

## Financial Results Ind-AS

| Particulars   |   | 3 months/ 6 months ended<br>(dd-mm-yyyy) | Year to date figures for current period<br>ended (dd-mm-yyyy) |
|---------------|---|--|---|
| A             | Date of start of reporting period   | 01-07-2018                               | 01-04-2018  |
| B             | Date of end of reporting period   | 30-09-2018                               | 30-09-2018  |
| C             | Whether results are audited or unaudited  | Unaudited                                | Unaudited   |
| D             | Nature of report standalone or consolidated   | Standalone                               | Standalone  |
| <b>Part I</b> | <b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b> |  |   |
| <b>23</b>     | <b>Total Comprehensive Income for the period</b>  | -2.103                                   | -5.81   |
| <b>24</b>     | <b>Total profit or loss, attributable to</b>  |  |   |
|               | Profit or loss, attributable to owners of parent  |  |   |
|               | Total profit or loss, attributable to non-controlling interests   |  |   |
| <b>25</b>     | <b>Total Comprehensive income for the period attributable to</b>  |  |   |
|               | Comprehensive income for the period attributable to owners of parent  | 0  | 0   |
|               | Total comprehensive income for the period attributable to owners of parent non-controlling interests  | 0  | 0   |
| <b>26</b>     | <b>Details of equity share capital</b>  |  |   |
|               | Paid-up equity share capital  | 518.15                                   | 518.15  |
|               | Face value of equity share capital  | 10                                       | 10  |
| <b>27</b>     | <b>Details of debt securities</b>   |  |   |
| <b>28</b>     | Reserves excluding revaluation reserve  |  |   |
| <b>29</b>     | <b>Earnings per share</b>   |  |   |
| <b>i</b>      | <b>Earnings per equity share for continuing operations</b>  |  |   |
|               | Basic earnings (loss) per share from continuing operations  | -0.04                                    | -0.11   |
|               | Diluted earnings (loss) per share from continuing operations  | -0.04                                    | -0.11   |
| <b>ii</b>     | <b>Earnings per equity share for discontinued operations</b>  |  |   |
|               | Basic earnings (loss) per share from discontinued operations  | 0  | 0   |
|               | Diluted earnings (loss) per share from discontinued operations  | 0  | 0   |
| <b>ii</b>     | <b>Earnings per equity share</b>  |  |   |
|               | <b>Basic earnings (loss) per share from continuing and discontinued operations</b>  | -0.04                                    | -0.11   |
|               | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | -0.04                                    | -0.11   |
| 30            | Debt equity ratio   |  |   |
| 31            | Debt service coverage ratio   |  |   |
| 32            | Interest service coverage ratio   |  |   |
| <b>33</b>     | <b>Disclosure of notes on financial results</b>   | Textual Information(1)                   |   |

### Text Block

Textual Information(1)

1. 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.
2. The above Unaudited Financial Results for the quarter and half year ended 30th September, 2018 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 13th November, 2018.
3. This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Limited Review of the Unaudited Financial Results for the quarter and half year ended 30th September, 2018, 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.
4. The Company has only single Reporting Business Segment in accordance with Ind AS 108.
5. Ind AS 115 "Revenue from Contracts with Customers" mandatory for the reporting periods beginning on or after April 01, 2018 replaces the existing revenue recognition requirements. The Company has elected the option of modified retrospective approach for adoption and it did not have any significant impact on the overall results of the Company.
6. The figures of the earlier periods have been regrouped and rearranged wherever necessary to make them comparable with the current period.
7. 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.

| <b>Statement of Asset and Liabilities</b>         |                              |
|---|------------------------------|
| Particulars                                       | Half year ended (dd-mm-yyyy) |
| Date of start of reporting period                 | 01-04-2018                   |
| Date of end of reporting period                   | 30-09-2018                   |
| Whether results are audited or unaudited          | Unaudited                    |
| Nature of report standalone or consolidated       | Standalone                   |
| <b>Assets</b>                                     |                              |
| <b>1</b>  | <b>Non-current assets</b>    |
| Property, plant and equipment                     | 0                            |
| Capital work-in-progress                          | 0                            |
| Investment property                               | 0                            |
| Goodwill  | 0                            |
| Other intangible assets                           | 0                            |
| Intangible assets under development               | 0                            |
| Biological assets other than bearer plants        | 0                            |
| Investments accounted for using equity method     | 0                            |
| <b>Non-current financial assets</b>               |                              |
| Non-current investments                           | 2.28                         |
| Trade receivables, non-current                    | 0                            |
| Loans, non-current                                | 5.76                         |
| Other non-current financial assets                | 0                            |
| <b>Total non-current financial assets</b>         | <b>8.04</b>                  |
| Deferred tax assets (net)                         | 0                            |
| Other non-current assets                          | 0.59                         |
| <b>Total non-current assets</b>                   | <b>8.63</b>                  |
| <b>2</b>  | <b>Current assets</b>        |
| Inventories                                       | 0                            |
| <b>Current financial asset</b>                    |                              |
| Current investments                               | 0                            |
| Trade receivables, current                        | 129.88                       |
| Cash and cash equivalents                         | 2.59                         |
| Bank balance other than cash and cash equivalents | 0                            |
| Loans, current                                    | 0                            |
| Other current financial assets                    | 0.39                         |
| <b>Total current financial assets</b>             | <b>132.86</b>                |
| Current tax assets (net)                          | 0                            |
| Other current assets                              | 0                            |
| <b>Total current assets</b>                       | <b>132.86</b>                |

| <b>Statement of Asset and Liabilities</b>            |   |                              |
|--|---|------------------------------|
|  | Particulars   | Half year ended (dd-mm-yyyy) |
|  | Date of start of reporting period   | 01-04-2018                   |
|  | Date of end of reporting period   | 30-09-2018                   |
|  | Whether results are audited or unaudited  | Unaudited                    |
|  | Nature of report standalone or consolidated   | Standalone                   |
| 3  | Non-current assets classified as held for sale  | 0                            |
| 4  | Regulatory deferral account debit balances and related deferred tax Assets                | 0                            |
|  | <b>Total assets</b>   | <b>141.49</b>                |
| <b>Equity and liabilities</b>                        |   |                              |
| <b>Equity</b>  |   |                              |
| <b>Equity attributable to owners of parent</b>       |   |                              |
|  | Equity share capital  | 518.15                       |
|  | Other equity  | -416.8                       |
|  | <b>Total equity attributable to owners of parent</b>                                      | <b>101.35</b>                |
|  | Non controlling interest  |                              |
|  | <b>Total equity</b>   | <b>101.35</b>                |
| <b>Liabilities</b>                                   |   |                              |
| <b>Non-current liabilities</b>                       |   |                              |
| <b>Non-current financial liabilities</b>             |   |                              |
|  | Borrowings, non-current   | 0                            |
|  | Trade payables, non-current   | 0                            |
|  | Other non-current financial liabilities   | 18.53                        |
|  | <b>Total non-current financial liabilities</b>  | <b>18.53</b>                 |
|  | Provisions, non-current   | 0                            |
|  | Deferred tax liabilities (net)  | 0                            |
|  | Deferred government grants, Non-current   | 0                            |
|  | Other non-current liabilities   | 0                            |
|  | <b>Total non-current liabilities</b>  | <b>18.53</b>                 |
| <b>Current liabilities</b>                           |   |                              |
| <b>Current financial liabilities</b>                 |   |                              |
|  | Borrowings, current   | 0                            |
|  | Trade payables, current   | 7.32                         |
|  | Other current financial liabilities   | 0                            |
|  | <b>Total current financial liabilities</b>  | <b>7.32</b>                  |
|  | Other current liabilities   | 3.77                         |
|  | Provisions, current   | 10.52                        |
|  | Current tax liabilities (Net)   | 0                            |
|  | Deferred government grants, Current   | 0                            |
|  | <b>Total current liabilities</b>  | <b>21.61</b>                 |
| 3  | Liabilities directly associated with assets in disposal group classified as held for sale | 0                            |
| 4  | Regulatory deferral account credit balances and related deferred tax liability            | 0                            |
|  | <b>Total liabilities</b>  | <b>40.14</b>                 |
|  | <b>Total equity and liabilities</b>   | <b>141.49</b>                |
| <b>Disclosure of notes on assets and liabilities</b> |   |                              |

**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

| <b>Particulars</b>   | <b>3 months/ 6 month ended (dd-mm-yyyy)</b> | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
|--|---|---|
| Date of start of reporting period                                      | 01-07-2018                                  | 01-04-2018  |
| Date of end of reporting period  | 30-09-2018                                  | 30-09-2018  |
| Whether accounts are audited or unaudited                              |   |   |
| Nature of report standalone or consolidated                            | Standalone                                  | Standalone  |
| <b>1 Segment Revenue (Income)</b>                                      |   |   |
| <b>(net sale/income from each segment should be disclosed)</b>         |   |   |
| <b>Total Segment Revenue</b>   |   |   |
| <b>Less: Inter segment revenue</b>                                     |   |   |
| <b>Revenue from operations</b>   |   |   |
| <b>2 Segment Result</b>  |   |   |
| <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |   |   |
| <b>Total Profit before tax</b>   |   |   |
| <b>i. Finance cost</b>   |   |   |
| <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    |   |   |
| <b>Profit before tax</b>   |   |   |
| <b>3 (Segment Asset - Segment Liabilities)</b>                         |   |   |
| <b>Segment Asset</b>   |   |   |
| <b>Total Segment Asset</b>   |   |   |
| <b>Un-allocable Assets</b>   |   |   |
| <b>Net Segment Asset</b>   |   |   |
| <b>4 Segment Liabilities</b>   |   |   |
| <b>Segment Liabilities</b>   |   |   |
| <b>Total Segment Liabilities</b>                                       |   |   |
| <b>Un-allocable Liabilities</b>  |   |   |
| <b>Net Segment Liabilities</b>   |   |   |
| <b>Disclosure of notes on segments</b>                                 |   |   |



