## STANDARD SURFACTANTS LTD.

8/15, ARYA NAGAR, KANPUR-208 002 (INDIA) Tel. : 0512-2531762 • Fax :0512-2548585 E-mail : headoffice@standardsurfactants.com Website : www.standardsurfactants.com CIN No. : L24243UP1989PLC010950

Dated: 30.01.2025

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Scrip Code No. 526231

Dear Sir/Mam,

To

Subject: Submission of Unaudited Financial Results for the Quarter and Nine months ended 31<sup>st</sup> December, 2024 under Integrated Filing (Financials)

Pursuant to SEBI Circular **SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185** dated December 31, 2024, we are submitting herewith the Unaudited Financial Results (UFR) of the Company for the quarter and nine months ended on 31<sup>st</sup> December 2024 along with Auditors Limited Review Report.

Please take note of the fact that submissions of financials in compliance of regulations 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is already made.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For Standard Surfactants Limited For Standard Surfactants Limited

Company Secretary

Shubhank Mishra CS & Compliance Officer

> Works: • 24 A & B New Sector, Industrial Area, Mandideep, Bhopal-462 046 (M.P.)



# Mittal Gupta & Co.

Chartered Accountants 10/437, Khalasi Lines, Kanpur -208001 Tel: 0512-3158490 E-mail: <u>mgco@mgcoca.in</u>

Independent Auditor's Review Report on Quarterly and Year-to-Date Financial Results of STANDARD SURFACTANTS LTD. Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

**Review report** 

То

The Board of Directors,

## STANDARD SURFACTANTS LTD

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of STANDARD SURFACTANTS LTD ('the Company') for the quarter and nine months ended December 31, 2024, (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulation").
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we press an audit opinion.





# Mittal Gupta & Co.

Chartered Accountants 10/437, Khalasi Lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgcoca.in

4. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard prescribed under Section 133 of the Companies Act,2013, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Gupta & Co.

**Chartered Accountants** 

Firm Reg. No. 001874C



Membership No. 429196

Place of Signature: Kanpur

Date: 25.01.2025 UDIN: 25429196BM1WJN6009

## STANDARD SURFACTANTS LTD.

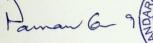
Regd. Office : 8/15 ARYA NAGAR, KANPUR - 208002 (UP)

CIN - L24243UP1989PLC010950, Phone No - 0512-2531762

Email : headoffice@standardsurfactants.com , Website - www.standardsurfactants.com

#### Statement of unaudited Financial Results For the Quarter and Nine Months ended 31st December, 2024

|       | Particulars   | Quarter Ended   |  |  | Nine mon                | Year Ended     |                       |
|-------|---|---|--|--|-------------------------|----------------|-----------------------|
| . No. |   | 31-Dec-24 30-Sep-24   |  | 31-Dec-23  | 31-Dec-24               | 31-Dec-23      | 31-Mar-24             |
|       |   | (Unaudited)   | (Unaudited)  | (Unaudited)  | (Unaudited)             | (Unaudited)    | (Audited)             |
| 1     | Income from operations  |   |  |  |                         |                | and the second second |
|       | (a) Revenue from Operations   | 4,102.16  | 4,544.25   | 3,240.72   | 12,238.99               | 9,362.22       | 13,099.2              |
|       | (b) Other Income  | 119.82  | 35.25  | 10.68  | 169.14                  | 27.68          | 36.78                 |
| _     | Total income from operations (net)  | 4,221.98  | 4,579.50   | 3,251.40   | 12,408.13               | 9,389.90       | 13,136.05             |
| 2     | Expenses  |   | states prover a self.  | Summer Party   |                         |                |                       |
|       | (a) Cost of materials consumed  | 2,654.68  | 2,914.37   | 1,973.53   | 7,386.41                | 5,101.35       | 7,374.7               |
|       | (b) Purchases of stock-in-trade   | 1,158.24  | 1,399.80   | 904.36   | 3,738.90                | 2,925.40       | 4,210.0               |
|       | (c) Changes in inventories of finished goods, work-in -progress<br>and stock-in-trade   | -32.19  | (75.74)  | . 68.54  | 198.51                  | 328.40         | 194.9                 |
|       | (d) Employees benefits expenses   | 67.31   | 70.53  | 64.65  | 201.74                  | 182.82         | 252.2                 |
|       | (e) Finance Costs   | 51.94   | 43.21  | (8.95)   | 123.58                  | 121.26         | 114.7                 |
|       | (f) Depreciation and amortisation expense   | 50.29   | 24.39  | 10.18  | 86.91                   | 28.55          | 39.0                  |
|       | (g) Other expenses  | 239.43  | 230.73   | 194.06   | 635.32                  | 571.32         | 765.0                 |
|       | Total expenses  | 4,189.70  | 4,607.29   | 3,206.37   | 12,371.37               | 9,259.10       | 12,950.8              |
| 3     | Profit / (Loss) before exceptional items (1-2)  | 32.28   | (27.79)  | 45.03  | 36.76                   | 130.80         | 185.20                |
| 4     | Exceptional Items {Net - Gain/(Loss)}   |   |  |  |                         |                | •                     |
| 5     | Profit / (Loss) after exceptional items and before tax (3-4)  | 32.28   | (27.79)  | 45.03  | 36.76                   | 130.80         | 185.20                |
| 6     | Tax expenses  |   |  |  | and and a second second |                |                       |
| -     | Current Tax   | 5.65  | (3.22)   | 0.38   | 5.65                    | 14.76          | 40.9                  |
|       | Deferred Tax  | 10.45   | 1.60   | (1.49)   | 9.25                    | (3.41)         | (3.8                  |
|       |   |   |  |  |                         |                |                       |
| 7     | Profit / (Loss) for the period (5-6)  | 16.17   | (26.18)  | 46.13  | 21.85                   | 119.45         | 148.0                 |
| 8     | Other Comprehensive Income  | and the second se | and the second second  | And the second sec |                         |                |                       |
|       | a (i) Items that will not be reclassified to profit or loss   |   |  |  |                         |                |                       |
| 1000  | -Remeasurement Benefit of defined obligation  |   |  |  |                         |                | 0.2                   |
|       | -Gain (loss) on fair value of equity investments  | - Contraction of the second second  | and the second |  |                         |                | (0.0                  |
|       | (ii) Income tax relating to items that will not be reclassified to profit or loss   | and the state of the state of the   | to be when the state of the second   | and the second second second   |                         | and the second | (0.0                  |
|       | b (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss |   | a contract the   | president and an and   |                         |                |                       |
|       | Total other Comprehensive Income (Net of tax)   |   |  | S MISSING SAL  |                         |                | 0.1                   |
|       |   |   | -  |  |                         |                |                       |
| 9     | Total Comprehensive Income for the period (7+8)   | 16.17   | (26.18)  | 46.13  | 21.85                   | 119.45         | 148.24                |
| 10    | Paid-up Equity Share Capital<br>(Face Value per Share Rs.10/-Each)  |   |  |  |                         |                | 822.6                 |
| 11    | Reserves i.e. Other equity  |   |  |  |                         |                | 1,954.7               |
| 12    | Earnings per share  | 1   |  |  |                         |                |                       |
|       | (of Rs. 10/- each) (not annualised) :   | 0.02  | (0.38)   | 0.56   | 0.03                    | 1.45           | 1.8                   |
|       | a) Basic<br>b) Diluted  | 0.02  | (0.38)   | 0.56   | 0.03                    | 1.45           | 1.8                   |





|        |   |               | (Rs. In lakhs)            |             |                   |             |            |
|--------|---|---------------|---------------------------|-------------|-------------------|-------------|------------|
|        | Particulars   | Quarter Ended |                           |             | Nine Months Ended |             | Year Ended |
|        |   | 31-Dec-24     | 30-Sep-24                 | 31-Dec-23   | 31-Dec-24         | 31-Dec-23   | 31-Mar-24  |
| S. No. |   | (Unaudited)   | (Unaudited)               | (Unaudited) | (Unaudited)       | (Unaudited) | (Audited)  |
| 1      | Segment Revenue (Gross)   |               | Contraction of the second |             |                   |             | 1000       |
|        | a) Chemical and Surface active segment  | 2,900.57      | 2,996.83                  | 2,313.52    | 8.033.58          | 5,870.60    | 7,273.39   |
|        | b) Others   | 1,201.59      | 1,547.42                  | 927.20      | 4,205.41          | 3,491.62    | 5,825.88   |
|        | Total   | 4,102.16      | 4,544.25                  | 3,240.72    | 12,238.99         | 9,362.22    | 13,099.27  |
|        | Less : Inter Segment Revenue  |               |                           | 1.151.46    |                   |             |            |
|        | Total Revenue From Operations   | 4,102.16      | 4,544.25                  | 3,240.72    | 12,238.99         | 9,362.22    | 13,099.27  |
|        |   |               | -                         |             |                   |             |            |
| 2      | Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment) |               |                           |             |                   |             |            |
|        | a) Chemical and Surface active segment  | 86.24         | 21.03                     | 78.35       | 156.36            | 196.85      | 256.21     |
|        | b) Others   | 6.98          | 7.88                      | (28.77)     | 39.98             | 95.72       |            |
|        | Total   | 93.22         | 28.91                     | 49.58       | 196.34            | 292.57      | 353.99     |
|        | Less : Interest   | 51.94         | 43.21                     | (8.95)      | 123.58            | 121.26      | 114.79     |
|        | Less : Other Unallocable Expenses Net of Unallocable Income                     | 9.00          | 13.50                     | 13.50       | 36.00             | 40.50       | 54.00      |
|        | Net Profit (+) / Loss(-) before Tax   | 32.28         | (27.79)                   | 45.03       | 36.76             | 130.81      | 185.20     |
| 3      | Segment Assets  |               |                           |             |                   |             |            |
|        | a) Chemical and Surface active segment  | 6,213.36      | 5,976.49                  | 3,987.94    | 6213.36           | 3,987.94    | 4,438.21   |
|        | b) Others   | 2,594.96      | 2,927.35                  | 2,896.78    | 2594.96           | 2,896.78    | 2,705.54   |
|        | c) Unallocated  | 89.23         | 89.23                     | 520.74      | 89.23             | 520.74      | 104.61     |
|        |   | 8,897.55      | 8,993.07                  | 7,405.46    | 8,897.55          | 7,405.46    | 7,248.36   |
| 4      | Segment Liabilities   |               |                           |             |                   |             |            |
| -      | a) Chemical and Surface active segment  | 763.43        | 566.04                    | 201.49      | 763.43            | 201.49      | 170.90     |
| 1.11   | b) Others   | 523.36        | 889.36                    | 832.13      | 523.36            | 832.13      | 944.66     |
|        | c) Unallocated  | 4.811.47      | 4,754.55                  | 3,623.18    | 4,811,47          | 3,623.18    | 3,355.36   |
|        |   | 6,098.26      | 6,209.96                  | 4,656.80    | 6,098.26          | 4,656.80    |            |

#### Statement of Segment wise Revenue, Results ,Assets and Liabilities

Notes

These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on January 25, 2025. The statutory auditors have carried out an review of these financial results.

2 Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

FOR MITTAL GUPTA AND CO CHARTERED ACCOUNTANTS FIRM REGN. CA Fiza Gupta (PARTNER) M.No. 429196 PLACE: KANPUR UATE: 25.01.2025

FOR AND ON BEHALF OF THE BOARD

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Pawan Garg Managing Director DIN-00250836



### STANDARD SURFACTANTS LTD.

### Regd. Office : 8/15 ARYA NAGAR, KANPUR - 208002 (UP)

CIN - L24243UP1989PLC010950, Phone No - 0512-2531762

Email : headoffice@standardsurfactants.com , Website - www.standardsurfactants.com

| Particulars   |   | Quarter Ended  | 1   | (Rs. In lakhs)<br>Nine Months Ended   |   | Year<br>Ended   |  |
|---|---|--|---|---|---|---|--|
|   | 24 Dec 24   |  |   |   | 31-Dec-23   | 31-Mar-24   |  |
|   | 31-Dec-24<br>(Unaudited)  | (Unaudited)  | (Unaudited)   | 31-Dec-24<br>(Unaudited)  | (Unaudited)   | (Audited)   |  |
| Total income from operations (net)  | 4221.98   | 4,579.50   | 3,251.40  | 12408.13  | 9,389.90  | 13,136.05   |  |
| Net profit / (loss) for the period before tax and exceptional items       | 32.28   | (27.79)  | 45.03   | 36.76   | 130.80  | 185.2   |  |
| Net profit / (loss) for the period before tax and after exceptional items | 32.28   | (27.79)  | 45.03   | 36.76   | 130.80  | 185.20  |  |
| Net profit / (loss) for the period after tax                              | 16.17   | (26.18)  | 46.13   | 21.85   | 119.45  | 148.09  |  |
| Total comprehensive income for the period                                 | 16.17   | (26.18)  | 46.13   | 21.85   | 119.45  | 148.24  |  |
| Paid-up equity share capital  | -   |  | -   | -   | -   | 822.6   |  |
| Other Equity  | - 1   | -  | -   | -   | 0.00  | 1954.7  |  |
| Earnings per equity share (EPS)   |   |  |   |   |   |   |  |
| (Face value per share Rs.10/-each)  |   | Ser.   |   |   |   |   |  |
| a) Basic (Rs.per share)   |   |  |   |   |   | 1.80  |  |
| b) Diluted (Rs.per share)   | 0.02  | (0.38)   | 0.56  | 0.03  | 1.45  | 1.80  |  |
|   | et profit / (loss) for the period before tax and exceptional items<br>et profit / (loss) for the period before tax and after exceptional items<br>et profit / (loss) for the period after tax<br>otal comprehensive income for the period<br>aid-up equity share capital<br>ther Equity<br>amings per equity share (EPS)<br>Face value per share Rs.10/-each)<br>a) Basic (Rs.per share)<br>b) Diluted (Rs.per share) | tal income from operations (net)       4221.98         et profit / (loss) for the period before tax and exceptional items       32.28         et profit / (loss) for the period before tax and after exceptional items       32.28         et profit / (loss) for the period before tax and after exceptional items       32.28         et profit / (loss) for the period after tax       16.17         otal comprehensive income for the period       16.17         aid-up equity share capital       -         ther Equity       -         armings per equity share (EPS)       Face value per share Rs.10/-each)         a) Basic (Rs.per share)       0.02 | tal income from operations (net)       4221.98       4,579.50         et profit / (loss) for the period before tax and exceptional items       32.28       (27.79)         et profit / (loss) for the period before tax and after exceptional items       32.28       (27.79)         et profit / (loss) for the period before tax and after exceptional items       32.28       (27.79)         et profit / (loss) for the period after tax       16.17       (26.18)         otal comprehensive income for the period       16.17       (26.18)         aid-up equity share capital       -       -         ther Equity       -       -         amings per equity share (EPS)       0.02       (0.38)         Face value per share Rs.10/-each)       0.02       (0.38)         b) Diluted (Rs.per share)       0.02       (0.38) | tal income from operations (net)4221.984,579.503,251.40et profit / (loss) for the period before tax and exceptional items32.28(27.79)45.03et profit / (loss) for the period before tax and after exceptional items32.28(27.79)45.03et profit / (loss) for the period before tax and after exceptional items32.28(27.79)45.03et profit / (loss) for the period after tax16.17(26.18)46.13otal comprehensive income for the period16.17(26.18)46.13aid-up equity share capitalther Equityamings per equity share (EPS)0.02(0.38)0.56b) Diluted (Rs.per share)0.02(0.38)0.56 | tal income from operations (net)       4221.98       4,579.50       3,251.40       12408.13         et profit / (loss) for the period before tax and exceptional items       32.28       (27.79)       45.03       36.76         et profit / (loss) for the period before tax and after exceptional items       32.28       (27.79)       45.03       36.76         et profit / (loss) for the period before tax and after exceptional items       32.28       (27.79)       45.03       36.76         et profit / (loss) for the period after tax       16.17       (26.18)       46.13       21.85         otal comprehensive income for the period       16.17       (26.18)       46.13       21.85         aid-up equity share capital       -       -       -       -         ther Equity       -       -       -       -         amings per equity share (EPS)       -       -       -       -         Face value per share (S.10/-each)       0.02       (0.38)       0.56       0.03         b) Diluted (Rs.per share)       0.02       (0.38)       0.56       0.03 | Conducted       Conducted |  |

3 Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

For and on behalf of the board

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Pawan Garg Managing Director D1N-00250836

