



THE STANDARD BATTERIES LIMITED

CIN: L65990MH1945PLC004452

Registered Office: Rustom Court Bldg., Opp. Podar Hospital, Dr. Annie Besant Road, Worli, Mumbai- 400030.
TEL: 24919569, EMAIL:standardbatteries_123@yahoo.co.in,Website:www.standardbatteries.co.in

Date: 13th February, 2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Company Scrip Code: 504180

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular no. 20250102-4 dated 2nd January, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,


For THE STANDARD BATTERIES LTD.

(HIREN SANGHAVI)
Company Secretary and Compliance Officer
(Membership No. : ACS 5586)

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CIN # L65990MH1945PLC004452						
Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024						
Sr. No.	Particulars	Quarter ended			Nine Months Ended	
		31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from Operations	-	-	-	-	-
2	Other Income	0.49	0.44	16.13	135.97	22.32
3	Total Income (1+2)	0.49	0.44	16.13	135.97	22.32
4	Expenses					
	Employee Benefits Expense	6.94	6.45	6.79	19.86	19.74
	Finance Costs	-	-	-	0.04	0.01
	Depreciation and Amortisation Expense	-	-	-	-	-
	Other Expenses	8.35	4.46	7.79	20.03	23.70
	Total Expenses (4)	15.29	10.91	14.58	39.93	43.45
5	Profit/(Loss) from Operations before Exceptional Items and Tax (3-4)	(14.80)	(10.47)	1.55	96.04	(21.13)
6	Profit/(Loss) before Tax	(14.80)	(10.47)	1.55	96.04	(21.13)
7	Tax Expense					
	(i) Current Tax	-	-	-	-	-
	(ii) Deferred Tax (Refer Note No.4)	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
8	Net Profit/(Loss) for the Period/Year (6-7)	(14.80)	(10.47)	1.55	96.04	(21.13)
9	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	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	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
10	Total Comprehensive Income/(Loss) for the Period/Year (8+9)	(14.80)	(10.47)	1.55	96.04	(21.13)
	Paid up Equity Share Capital (Face Value of Rupee 1/- each)	51.71	51.71	51.71	51.71	51.71
	Reserves excluding Revaluation Reserve					12.03
11	Earnings per share					
	(Face Value of Rupee 1/- each) (not annualised)					
	Basic and Diluted	(0.29)	(0.20)	0.03	1.86	(0.41)

See accompanying Notes to the Financial Results

NOTES:	
1]	The above Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Ind Accounting Standards) Rules, 2015 as amended.
2]	The above unaudited financial results for the quarter ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th February, 2025.
3]	The Company was engaged in trading of steel products. Accordingly, this is the only business segment and hence, reporting requirements of Segment Reporting as per Ind AS 108 "Operating Segments" are not applicable to the Company.
4]	The Company has unabsorbed depreciation and carry forward losses under Income Tax Laws on which it has not recognised deferred tax asset, since it may not have sufficient future taxable income against which the deferred tax asset can be realised.
5]	The auditors have carried out review on the aforesaid standalone unaudited financial results for the quarter and nine months ended 31st December, 2024 as required in terms of Regulation 33 of SEBI (listing obligation and disclosure requirements) Regulations, 2015 and the report was placed before the board and the same was noted.
6]	Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to confirm with those of current period.

	For The Standard Batteries Limited	
	NAVEEN TAPARI A	PRADIP BHAR Digitally signed by PRADIP BHAR Date: 2025.02.06 16:30:27 +05'30'
Place: Kolkata Date: 6th February, 2025	PRADIP BHAR Director DIN: 01039198	

V. SINGHI & ASSOCIATES
Chartered Accountants
61, 6th Floor, Sakhar Bhavan
230, Nariman Point,
Mumbai 400 021
Phone: +91 22 6250 1800
E-Mail: mumbai@vsinghi.com
Website: www.vsinghi.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF THE STANDARD BATTERIES LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
The Standard Batteries Limited
Rustom Court Bldg., Opp. Podar Hospital,
Dr. Annie Besant Road, Worli, Mumbai - 400030.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of The Standard Batteries Limited (the 'Company') for the quarter and nine months ended December 31, 2024, (the "Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
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 recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 is limited primarily to enquiries of the 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. Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other recognised accounting Principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 6th February, 2025



For V. Singhi & Associates
Chartered Accountants
Firm Registration No.: 311017E

NAVEEN Digitally signed
by NAVEEN
TAPARIA
TAPARIA Date: 2025.02.06
16:55:33 +05'30'

(Naveen Taparia)
Partner

Membership No.: 058433
UDIN: 25058433BMMHMF3566



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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE FOURTH MEETING OF THE BOARD OF DIRECTORS OF THE STANDARD BATTERIES LIMITED FOR THE FINANCIAL YEAR 2024-2025 HELD ON THURSDAY, 06TH FEBRUARY, 2025 AT 04.30 PM AT FOUR MANGO LANE, KOLKATA – 700001.

“RESOLVED THAT pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and as per the recommendation of the Audit Committee, Un-Audited Financial Results for the quarter and nine month ended December 31, 2024, be and is hereby approved by the Board of Directors and the same be signed by Mr. Pradip Bhar Directors of the Company and be intimated to BSE (stock exchange of the Company) within the specified period.

RESOLVED FURTHER THAT the said financial results be published within 48 hours of the conclusion of this Board Meeting in at least one English language national daily newspaper circulating in the whole or substantially the whole of India and in one daily Marathi newspaper as may be decided by the Board.

RESOLVED FURTHER THAT the said Financial Results along with the Limited Review Report be uploaded on the website of the Company simultaneously with the submission of the same to the stock exchange(s)”.

//CERTIFIED TRUE COPY//

For THE STANDARD BATTERIES LTD,

(HIREN SANGHAVI)
COMPANY SECRETARY & COMPLIANCE OFFICER
(Membership No. : ACS 5586)



THE STANDARD BATTERIES LIMITED

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings, i.e. 2nd and 4th quarter): Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (applicable only for Annual Filing i.e. 4th quarter): Not Applicable.