



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

95, PARK STREET, KOLKATA - 700 016
PHONE OFF : 2226-1175 / 5652
2226-1393 / 0769
FAX NO. : 91 33 2249 2218
E-mail : kolkataoffice@cel.co.in

14.10.2017

To
The Department of Corporate Service
Bombay Stock Exchange Limited
Ground Floor, P.J. Tower
Dalal Street
Mumbai- 400001

Ref: Scrip Code 523351

Dear Sir/ Madam,

Sub: Unaudited Financial Result for the Quarter Ended 30th June, 2017 as per IND AS.

With Reference to your mail regarding Discrepancies *Unaudited* Financials 16-17 of Standard Shoe Sole And Mould (India) Limited, We regret for the unintentional mistake taken place.

Kindly note that the attached Unaudited Financials is as per IND AS Format (SEBI Circular no. CIR/CFD/FAC/62/2016) dated July 05, 2016).

Please consider this Final and request you to take the same on your record.

Yours faithfully,

For Standard Shoe Sole and Mould (India) Limited

Mrs. Ananya Dey
Director

DIN: 01297763

Marikpara, 17 Nowapara, North 24 Paraganas, Barrackpore-743144

Encl: As above

BRANCHES : KOLKATA, CHENNAI, DELHI, KANPUR
FACTORY : CHENNAI, PONDICHERY

CIN-L24119WB1973PLC028902



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2017

(Rs. in Lakhs)

Particulars	Quarter ended		
	Note No.	As at June 30, 2017	As at June 30, 2016
		(Unaudited)	(Unaudited)
1 Revenue from operations	1	-	-
2 Other Income	2	2.83	-
3 Total Income		2.83	-
4 Expenses			
(a) Employee benefit expense	3	1.50	2.13
(b) Finance Cost	4	-	-
(c) Other expenses	5	4.68	3.69
Total Expenses		6.18	5.82
5 Profit/(Loss) before Tax (3-4)		(3.35)	(5.82)
6 Tax Expense		-	-
7 Net Profit/(Loss) for the period (5-6)		(3.35)	(5.82)
8 Other Comprehensive Income		-	-
9 Total Comprehensive Income for the period (7+8)		(3.35)	(5.82)
10 Earnings per equity share (not annualised)			
(a) Basic		(0.06)	(0.11)
(b) Diluted		(0.06)	(0.11)

Ananya Dey

Standard Shoe Sole & Mould (India) Ltd.
Mrs. Ananya Dey
Whole Time Director
DIN : 01297763

Place: Kolkata
Date: 24th July, 2017

BRANCHES : KOLKATA, CHENNAI, DELHI, KANPUR

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Notes :

- 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. The Company adopted Ind AS from 1st April, 2017, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in Ind AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2) The above Unaudited Financial Results for the quarter ended 24th July, 2017 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 11th September, 2017.
- 3) The statement does not include Ind AS compliant for the preceding quarter and previous year end March, 2017 as the same is not mandatory as per SEBI's circular dated 5th July, 2016.
- 4) 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 ended 30th June, 2017, 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 financial results relating to quarter ended 30th June, 2016 under Ind AS have not been subjected to limited review by the Statutory Auditors of the Company. However, the Management has exercised due diligence to ensure that the financial results provide true and fair view of the Company's affairs.
- 5) Figures for the quarter ended 30th June, 2016 have been reclassified, wherever necessary to make them Ind AS compliant and comparable with the figures for the current period.
- 6) The Company has only single Reporting Business Segment in accordance with Ind AS - 108
- 7) The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given

Particulars	(Rs. in Lakhs)
	For the quarter ended 30th June, 2016
Net Loss as per erstwhile India GAAP	
Adjustments:	(5.49)
Restatement of Fair Value of Investments	(0.33)
Total Comprehensive Income as per Ind As	(5.82)

- 8) Exemptions applied at transition
These Financial Results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules, 2016. Ind-AS has been made applicable with effect from 1st April, 2017 and comparative figures for the corresponding quarter of the previous year (transition date being 1st April, 2016) have accordingly been restated.

Ananya Dey

Standard Shoe Sole & Mould (India) Ltd.
Mrs. Ananya Dey
Whole Time Director
DIN : 01297763

Place: Kolkata
Date: 24th July, 2017

BRANCHES : KOLKATA, CHENNAI, DELHI, KANPUR
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Annexure V

Limited Review Report for M/s Standard Shoe Sole and Mould India Limited

Review Report to M/s Standard Shoe Sole and Mould (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Standard Shoe Sole and Mould (India) Limited** for the period ended **30th June, 2017**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

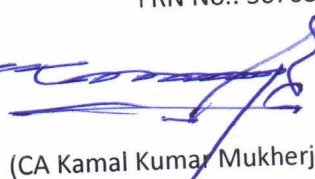
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited to primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 the 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) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 24.07.2017



For Mukherjee Sanyal & Co.
Chartered Accountants
FRN No.: 307039E


(CA Kamal Kumar Mukherjee)
Partner
Membership No.011435