**Mittal Gupta & Co.**
Chartered Accountants
10/437, Khalasi Lines, Kanpur -208001
Tel: 0512-3158490 E-mail: mgco@mgcoca.in

**Independent Auditor's Review Report on Quarterly and Year-to-Date Unaudited Standalone Financial Results of Standard Surfactants Limited, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**Review Report**

**To**
**The Board of Director**
**Standard Surfactants Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Standard Surfactants Limited**, (the "Company") for the quarter ended June 30, 2025, and year to date from April 1, 2025 to June 30, 2025(hereinafter referred to as "Statement"), being prepared and submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,as amended ("Listing Regulations").

2. The 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 the Indian Accounting Standard 34(Ind AS 34)"Interim Financial Reporting" prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 do not express an audit opinion.

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 applicable Indian Accounting Standards 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 Registration No. 01847C**

10/437 Khalasi Lines Kanpur-1

**FIZA GUPTA Partner**
Membership No. 429196
Place:Kanpur
Date: 11.08.2025
UDIN: 25429196BMIWNY7107

# 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 Standalone Unaudited Financial Results For the Quarter Ended June 30 , 2025

(Rs. In lakhs)

| S. No. | | Particulars | QUARTER ENDED | | | Year Ended |
|---|---|---|---|---|---|---|
| | | | 30-Jun-25 | 31-Mar-25 | 30-Jun-24 | 31-Mar-25 |
| | | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | | **Income** | | | | |
| | (a) | Revenue from Operations | 5,301.92 | 4,739.36 | 3,592.58 | 16,978.35 |
| | (b) | Other Income | 63.00 | -53.29 | 14.07 | 115.85 |
| | | **Total income (net)** | 5,364.92 | 4,686.07 | 3,606.65 | 17,094.20 |
| 2 | | **Expenses** | | | | |
| | (a) | Cost of materials consumed | 3,202.05 | 2,976.75 | 1,817.36 | 10,363.16 |
| | (b) | Purchases of stock-in-trade | 1,297.59 | 1,538.24 | 1,180.86 | 5,277.13 |
| | (c) | Changes in inventories of finished goods, work-in -progress and stock-in-trade | 299.42 | -431.19 | 306.44 | -232.68 |
| | (d) | Employees benefits expenses | 89.32 | 83.61 | 63.90 | 285.35 |
| | (e) | Finance Costs | 75.66 | 42.85 | 28.43 | 166.43 |
| | (f) | Depreciation and amortisation expense | 49.75 | 18.70 | 12.23 | 105.61 |
| | (g) | Other expenses | 290.68 | 239.26 | 165.16 | 874.58 |
| | | **Total expenses** | 5,304.48 | 4,468.22 | 3,574.38 | 16,839.58 |
| 3 | | Profit / (Loss) before exceptional items (1-2) | 60.44 | 217.85 | 32.27 | 254.62 |
| 4 | | Exceptional Items {Net - Gain/(Loss)} | | | | |
| 5 | | **Profit / (Loss) after exceptional items and before tax (3-4)** | **60.44** | **217.85** | **32.27** | **254.62** |
| 6 | | Tax expenses | | | | |
| | | Current Tax | 5.65 | (5.65) | (3.22) | |
| | | Deferred Tax | 9.08 | 92.02 | 2.80 | 101.27 |
| | | Income tax Adjustment | - | | | |
| 7 | | **Profit / (Loss) for the period (5-6)** | 45.70 | 131.48 | 31.85 | 153.35 |
| 8 | | **Other Comprehensive Income** | | | | |
| | a (i) | Items that will not be reclassified to profit or loss<br>-Remeasurement Benefit of defined obligation<br>-Gain (loss) on fair value of equity investments | | | | |
| | (ii) | Income tax relating to items that will not be reclassified to profit or loss | | -0.98 | | -0.98 |
| | b (i) | Items that will be reclassified to profit or loss | | 0.25 | | 0.25 |
| | (ii) | Income tax relating to items that will be reclassified to profit or loss | | | | |
| | | **Total other Comprehensive Income (Net of tax)** | - | -0.73 | - | -0.73 |
| 9 | | **Total Comprehensive Income for the period (7+8)** | 45.70 | 130.75 | 31.85 | 152.62 |
| 10 | | Paid-up Equity Share Capital<br>(Face Value per Share Rs.10/-Each ) | | | | 822.66 |
| 11 | | Reserves i.e. Other equity | | | | 2,107.40 |
| 12 | | Earnings per share<br>(of Rs. 10/- each) (not annualised) : | | | | |
| | | a) Basic | 0.56 | 1.59 | 0.39 | 1.86 |
| | | b) Diluted | 0.56 | 1.59 | 0.39 | 1.86 |

As Per Our Report Of Even Date Attached
FOR MITTAL GUPTA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO: 01874C

CA Firoj Gupta
(PARTNER)
M.N. 429196

PLACE: KANPUR
DATE: 11-08-2025
UDIN- 25429196BMIWNY7107

For and on behalf of the board

Pawan Kumar Garg
(Chairman & Managing Director)
DIN-00250836

STANDARD SURFACTANTS LTD. 8/15 ARYA NAGAR KANPUR

# STANDARD SURFACTANTS LTD.

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CIN - L24243UP1989PLC010950, Phone No - 0512-2531762
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**Statement of Standalone Segment wise Revenue, Results ,Assets and Liabilities**

(Rs. In lakhs)

| S. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30-Jun-25 | 31-Mar-25 | 30-Jun-24 | 31-Mar-25 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | **Segment Revenue (Gross)** | | | | |
| | a) Chemical and Surface active segment | 3,606.95 | 3,589.21 | 2,136.18 | 11,622.79 |
| | b) Others | 1,694.97 | 1,150.14 | 1,456.40 | 5,355.56 |
| | **Total** | **5,301.92** | **4,739.36** | **3,592.58** | **16,978.35** |
| | Less : Inter Segment Revenue | - | | - | - |
| | **Total Revenue From Operations** | **5,301.92** | **4,739.36** | **3,592.58** | **16,978.35** |
| 2 | **Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)** | | | | |
| | a) Chemical and Surface active segment | 122.14 | 232.07 | 49.09 | 388.44 |
| | b) Others | 22.96 | 37.62 | 25.11 | 77.60 |
| | **Total** | **145.10** | **269.69** | **74.20** | **466.04** |
| | Less : Interest | 75.66 | 42.85 | 28.43 | 166.43 |
| | Less : Other Unallocable Expenses Net of Unallocable Income | 9.00 | 9.00 | 13.50 | 45.00 |
| | **Net Profit (+) / Loss(-) before Tax** | **60.44** | **217.84** | **32.27** | **254.62** |
| 3 | **Segment Assets** | | | | |
| | a) Chemical and Surface active segment | 6,266.09 | 6,973.87 | 5,814.69 | 6,973.87 |
| | b) Others | 4,404.19 | 2,943.79 | 2,723.51 | 2,943.79 |
| | c) Unallocated | 129.29 | 126.20 | 153.52 | 126.20 |
| | | **10,799.57** | **10,043.86** | **8,691.72** | **10,043.86** |
| 4 | **Segment Liabilities** | | | | |
| | a) Chemical and Surface active segment | 200.76 | 707.15 | 199.06 | 707.15 |
| | b) Others | 659.11 | 699.37 | 742.25 | 699.37 |
| | c) Unallocated | 6,963.95 | 5,707.29 | 4,941.12 | 5,707.29 |
| | | **7,823.82** | **7,113.81** | **5,882.43** | **7,113.81** |

| Notes | |
|---|---|
| 1 | 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 August 11th , 2025. The statutory auditors have carried out a limited review of these financial results. |
| 2 | The figures for the quarter ended March 31st, 2025 is the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the first quarter of the respective financial year, which were only reviewed and not subject to audit. |
| 3 | Figures for the previous corresponding periods have been regrouped, wherever considered necessary. |

As Per Our Report Of Even Date Attached
FOR MITTAL GUPTA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO: 01874C

CA Fiza Gupta
(PARTNER)
M.N. 429196

PLACE: KANPUR
DATE: 11-08-2025

For and on behalf of the board

Pawan Kumar Garg
(Chairman & Managing Director)
DIN-00250836

# STANDARD SURFACTANTS LTD.

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

**Statement of Standalone Financial Results for the Quarter Ended 30th June, 2025**

(Rs. In lakhs)

| Sl. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30-Jun-25 (Unaudited) | 31-Mar-25 (Audited) | 30-Jun-24 (Unaudited) | 31-Mar-25 (Audited) |
| 1 | Total income from operations (net) | 5,364.92 | 4,686.07 | 3,606.65 | 17,094.20 |
| 2 | Net profit / (loss) for the period before tax and exceptional items | 60.44 | 217.85 | 32.27 | 254.62 |
| 3 | Net profit / (loss) for the period before tax and after exceptional items | 60.44 | 217.85 | 32.27 | 254.62 |
| 4 | Net profit / (loss) for the period after tax | 45.70 | 131.48 | 31.85 | 153.35 |
| 5 | Total comprehensive income for the period | 45.70 | 130.75 | 31.85 | 152.62 |
| 6 | Paid-up equity share capital | | | - | 822.66 |
| 7 | Reserves i.e Other Equity | | | - | 2,107.40 |
| 8 | Earnings per equity share (EPS)<br>(Face value per share Rs.10/-each) | | | | |
| | a) Basic (Rs.per share) | 0.56 | 1.59 | 0.39 | 1.86 |
| | b) Diluted (Rs.per share) | 0.56 | 1.59 | 0.39 | 1.86 |

**Notes:**

| | |
|---|---|
| 1 | 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 August 11th , 2025. The statutory auditors have carried out a limited review of these financial results. |
| 2 | The figures for the quarter ended March 31st, 2025 is the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the first quarter of the respective financial year, which were only reviewed and not subject to audit. |
| 3 | Figures for the previous corresponding periods have been regrouped, wherever considered necessary. |
| 4 | The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the standalone quarterly financial results are available on stock exchange websites and on Company's website. |

For and on behalf of the board

Pawan Kumar Garg
(Chairman & Managing Director)
DIN-00250836