

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

To

Dated: 15.11.2025

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

Dear Sir,

Subject: Submission of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025.

In compliance with the regulations 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Unaudited Financial Results of the Company for the Quarter and Half Year ended on 30th September 2025 along with Auditors Limited Review Report.

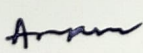
The above results have been duly approved by the Board of Directors of the Company at their Meeting held on 14.11.2025 and concluded on 15.11.2025.

The results are being published in the newspaper.
Kindly take the same on record.

Thanking You,

Yours faithfully,

For Standard Surfactants Limited


.....
Ankur Garg

Whole-time Director

DIN: 00616599



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: mgco@mgcoca.in

Independent Auditor's Review Report on Review of Interim Unaudited Financial Results of Standard Surfactants Ltd for the quarter and six months ended September 30, 2025

To
The Board of Directors
Standard Surfactants Ltd

Introduction

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Standard Surfactants Ltd ('the Company') for the quarter and six months ended September 30, 2025, (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 read with Regulation 52 (4) 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 has been 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.

Scope of Review

3. We have 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.

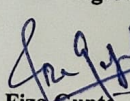
Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 (4) 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. 204876


Fiza Gupta
Partner

Membership No. 429196

Place of Signature: Kanpur

Date: 15/11/25

UDIN: 25429196BMIWPM4995



STANDARD SURFACTANTS LTD.

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Statement of Standalone Unaudited Financial Results For the Quarter Ended September 30, 2025

S. No.	Particulars	QUARTER ENDED			SIX MONTHS ENDED		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	5,288.20	5,301.92	4,544.25	10,590.12	8,136.83	16,978.35
	(b) Other Income	40.18	63.00	35.25	103.18	49.32	115.85
	Total income (net)	5,328.38	5,364.92	4,579.50	10,693.30	8,186.15	17,094.20
2	Expenses						
	(a) Cost of materials consumed	3,202.77	3,202.05	2,914.37	6,404.82	4,731.73	10,363.16
	(b) Purchases of stock-in-trade	1,752.74	1,297.59	1,399.80	3,050.34	2,580.66	5,277.13
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(182.77)	299.42	-75.74	116.65	230.70	-232.68
	(d) Employees benefits expenses	101.65	89.32	70.53	190.98	134.43	285.35
	(e) Finance Costs	130.50	75.66	43.21	206.16	71.64	166.43
	(f) Depreciation and amortisation expense	64.00	49.75	24.39	113.75	36.62	105.61
	(g) Other expenses	277.27	290.68	230.73	567.95	395.89	874.58
	Total expenses	5,346.16	5,304.48	4,607.29	10,650.64	8,181.67	16,839.58
3	Profit / (Loss) before exceptional items (1-2)	(17.78)	60.44	(27.79)	42.66	4.48	254.62
4	Exceptional Items (Net - Gain/(Loss))						
5	Profit / (Loss) after exceptional items and before tax (3-4)	(17.78)	60.44	(27.79)	42.66	4.48	254.62
6	Tax expenses						
	Current Tax	-5.65	5.65	(3.22)	-	-	-
	Deferred Tax	1.65	9.08	1.60	10.74	(1.20)	101.27
	Income tax Adjustment						
7	Profit / (Loss) for the period (5-6)	(13.78)	45.70	(26.18)	31.91	5.68	153.35
8	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss						
	-Remeasurement Benefit of defined obligation						(0.98)
	-Gain (loss) on fair value of equity investments						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						0.25
	(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						(0.73)
	Total other Comprehensive Income (Net of tax)	-	-	-	-	-	(0.73)
9	Total Comprehensive Income for the period (7+8)	(13.78)	45.70	(26.18)	31.91	5.68	152.62
10	Paid-up Equity Share Capital (Face Value per Share Rs.10/-Each)	-	-	-	-	-	822.66
11	Reserves i.e. Other equity	-	-	-	-	-	2,107.40
12	Earnings per share (of Rs. 10/- each) (not annualised) :						
	a) Basic	(0.17)	0.56	(0.38)	0.39	0.01	1.86
	b) Diluted	(0.17)	0.56	(0.38)	0.39	0.01	1.86

As Per Our Report Of Even Date Attached
FOR MITTAL GUPTA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO: 017746

CA Poo Gupta
(PARTNER)
M.N. 489196

PLACE: KANPUR
DATE: 15/11/25

UDIN: 25429196BM1WPM4995

For and on behalf of the board

Ankur Garg
(Whole-time Director)
DIN-00616599



STANDARD SURFACTANTS LTD.

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

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

S. No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Gross)						
	a) Chemical and Surface active segment	3,427.88	3,606.95	2,996.83	7,034.83	5,133.01	11,622.79
	b) Others	1,860.32	1,694.97	1,547.42	3,555.29	3,003.82	5,355.56
	Total	5,288.20	5,301.92	4,544.25	10,590.12	8,136.83	16,978.35
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Total Revenue From Operations	5,288.20	5,301.92	4,544.25	10,590.12	8,136.83	16,978.35
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)						
	a) Chemical and Surface active segment	96.31	122.14	21.03	218.45	70.12	388.44
	b) Others	25.41	22.96	7.88	48.37	32.99	77.60
	Total	121.72	145.10	28.91	266.82	103.11	466.04
	Less : Interest	130.50	75.66	43.21	206.16	71.64	166.43
	Less : Other Unallocable Expenses Net of Unallocable Income	9.00	9.00	13.50	18.00	27.00	45.00
	Net Profit (+) / Loss(-) before Tax	(17.78)	60.44	(27.79)	42.66	4.48	254.62
3	Segment Assets						
	a) Chemical and Surface active segment	7,422.14	6,266.09	5,976.49	7,422.14	5,976.49	6,973.87
	b) Others	4,839.60	4,404.19	2,927.35	4,839.60	2,927.35	2,943.79
	c) Unallocated	124.50	129.29	89.23	124.50	89.23	126.20
	Total	12,386.24	10,799.57	8,993.07	12,386.24	8,993.07	10,043.86
4	Segment Liabilities						
	a) Chemical and Surface active segment	179.90	200.76	566.04	179.90	566.04	707.15
	b) Others	742.11	659.11	889.36	742.11	889.36	699.37
	c) Unallocated	8,502.27	6,963.95	4,754.55	8,502.27	4,754.55	5,707.29
	Total	9,424.28	7,823.82	6,209.96	9,424.28	6,209.96	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 November 14th and 15th, 2025. The statutory auditors have carried out a limited review of these financial results.
2	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. 018746

CA Fiza Gupta
(PARTNER)
M.N. 429196

PLACE: KANPUR

DATE: 15.11.25

For and on behalf of the board

Ankur Garg
(Whole-time Director)
DIN-00616599



STANDARD SURFACTANTS LTD.
CIN-L24243UP1989PLC010950
BALANCE SHEET AS AT September 30, 2025

(Rs in lakhs)

	Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
ASSETS				
(1)	Non - current assets			
	(a) Property, plant and equipment	4	3,626.88	2,945.88
	(b) Capital work - in - progress	5	771.87	1,282.38
	(c) Right of use Asset	6	24.31	26.87
	(d) Investment Property	7	64.64	64.64
	(e) Intangible assets		-	-
	(f) Financial assets		-	-
	(i) Investments	8	-	6.31
	(ii) Others	9	577.05	-
	(g) Other non - current assets	10	114.47	140.56
	Sub total (Non current assets)		5,179.22	4,466.64
(2)	Current assets			
	(a) Inventories	11	1,392.70	1,045.20
	(b) Financial assets		-	-
	(i) Investments	8	-	-
	(ii) Trade receivables	12	2,826.69	3,303.34
	(iii) Cash and cash equivalents	13	100.82	22.75
	(iv) Bank Balances other than (iii) above	14	164.67	110.54
	(v) Loans	15	20.00	-
	(vi) Others Current financial assets	16	57.12	11.11
	(c) Other current assets	17	2,598.37	1,052.96
	(d) Current tax (net)		46.67	31.31
	Sub total (Current assets)		7,207.04	5,577.21
	Total assets		12,386.26	10,043.86
EQUITY AND LIABILITIES				
EQUITY				
	(a) Equity share capital	18	822.66	822.66
	(b) Other equity	19	2,139.30	2,107.40
	Sub total (Equity)		2,961.96	2,930.06
LIABILITIES				
(1)	Non - current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	20	2,934.13	2,672.17
	(ii) Lease Liabilities		11.14	12.93
	(iii) Other	21	610.22	
	(b) Provisions	22	41.89	36.70
	(c) Deferred tax liabilities (net)	23	143.75	132.67
	(d) Other non - current liabilities		-	-
	Sub total (Non current liabilities)		3,741.13	2,854.47
(2)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	20	3,936.53	2,902.45
	(ii) Lease Liability	27	7.69	7.90
	(iii) Trade payables		-	-
	(1) total outstanding due of micro enterprises and small enterprises		-	-
	(2) total outstanding other than (1) above	24	1,342.57	1,066.86
	(iv) Other financial liabilities	25	89.86	218.34
	(b) Other current liabilities	26	306.52	59.04
	(c) Provisions	22	-	4.74
	(d) Current tax liabilities (net)		-	-
	Sub total (Current liabilities)		5,683.17	4,259.33
	INTERUNIT			
	Total Equity & Liabilities		12,386.26	10,043.86

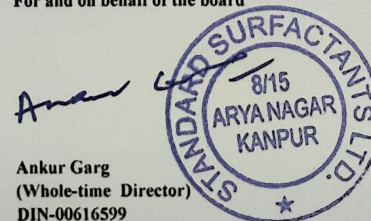
As Per Our Report Of Even Date Attached
FOR MITTAL GUPTA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO: 011/10437



CA Fiza Gupta
(PARTNER)
M.N. 429196

PLACE: KANPUR
DATE: 15/11/25

For and on behalf of the board



Ankur Garg
(Whole-time Director)
DIN-00616599

STATEMENT OF CASH FLOW FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2025

(₹ in Lakhs)

Particulars	For the year half year-ended Sept 30, 2025	For the year ended March 31, 2025
A Cash flow from operating activities		
Profit before Tax	42.66	254.62
Adjustments :		
Depreciation / amortization expense	113.75	105.61
(Gain) / Loss on disposal of property, plant and equipment	(28.35)	(28.35)
Finance costs	167.93	354.24
Deferred Government grant	(24.73)	
Finance income	(1.42)	(51.79)
Imputed Interest on Financial Asset at ammortised cost	(0.05)	(0.09)
Interest on lease liability	24.73	2.29
Provision for Gratuity	(5.33)	1.55
Bad-debts written off	-	14.60
Operating profit before working capital adjustments	317.54	652.68
Working capital adjustments		
(Increase) / Decrease in trade receivables	476.65	(473.24)
(Increase) / Decrease in other financial assets	(591.64)	146.50
(Increase) / Decrease in other assets	(1,594.72)	
(Increase) / Decrease in inventories	(347.50)	(351.72)
Increase / (Decrease) in trade and other financial liabilities	757.45	278.90
Increase / (Decrease) in provisions and other liabilities	247.94	(8.19)
Cash generated from operations	(734.28)	244.94
Tax expenses	42.35	(78.98)
Net cash generated from operating activities	(691.93)	165.96
B Investing activities		
Purchase of property, plant and equipment	(283.57)	(2,070.34)
Loan (given)/received back	(20.00)	
Interest received	1.09	51.03
(Purchase)/maturity of fixed deposits (Net)	(54.13)	(44.94)
Net cash flow from / (used in) investing activities	(356.61)	(2,064.25)
C Financing activities		
Repayments of long term borrowings	261.96	1,082.73
Payment of lease liabilities	(1.50)	(6.00)
Proceeds from short term borrowings (net)	1,034.08	1,191.89
Finance cost paid	(167.93)	(364.15)
Net cash flow from / (used in) financing activities	1,126.61	1,904.47
Net increase in cash and cash equivalents (A+B+C)	78.07	6.18
Opening cash & cash equivalents	22.75	16.57
Closing cash and cash equivalents for the purpose of Cash Flow Statement	100.82	22.75

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:

For and on behalf of the board



Ankur Garg
(Whole-time Director)
DIN-00616599

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 September, 2025

Sl. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income from operations (net)	5,328.38	5,364.92	4,579.50	10,693.30	8186.15	17,094.20
2	Net profit / (loss) for the period before tax and exceptional items	(17.78)	60.44	(27.79)	42.66	4.48	254.62
3	Net profit / (loss) for the period before tax and after exceptional items	(17.78)	60.44	(27.79)	42.66	4.48	254.62
4	Net profit / (loss) for the period after tax	(13.78)	45.70	(26.18)	31.92	5.67	153.35
5	Total comprehensive income for the period	(13.78)	45.70	(26.18)	31.92	5.67	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)						
	(Face value per share Rs.10/-each)						
	a) Basic (Rs.per share)	(0.17)	0.56	(0.38)	0.39	0.01	1.86
	b) Diluted (Rs.per share)	(0.17)	0.56	(0.38)	0.39	0.01	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 November 14th and 15th, 2025. The statutory auditors have carried out a limited review of these financial results.
2	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.
3	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.

