

V. SINGHI & ASSOCIATES
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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS OF THE STANDARD BATTERIES LIMITED FOR THE QUARTER ENDED 30TH JUNE, 2026 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 ended 30th June, 2026, (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. 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.

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



Naveen Taparia

(Naveen Taparia)
Partner

Place: Kolkata

Date: 12.08.2026

Membership No.: 058433
UDIN: 26058433MWFUCD5367

THE STANDARD BATTERIES LIMITED

Registered Office : Rustom Court., Opp. Podar Hospital, Dr. Annie Besant Road, Worli, Mumbai, Maharashtra - 400030

Telephone No.: 022-24919569 Email: standardbatteries_123@yahoo.co.in Website: www.standardbatteries.co.in

CIN: L65990MH1945PLC004452

Statement of Unaudited Financial Results for the Quarter ended 30th June, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-
2	Other Income	0.08	3.40	0.24	10.13
3	Total Income (1+2)	0.08	3.40	0.24	10.13
4	Expenses				
	Employee Benefits Expense	6.58	8.12	6.66	28.29
	Finance Costs	-	-	-	-
	Depreciation and Amortisation Expense	-	-	-	-
	Other Expenses	7.16	8.62	7.19	31.44
	Total Expenses (4)	13.74	16.74	13.85	59.73
5	Profit / (Loss) before Tax (3-4)	(13.66)	(13.34)	(13.61)	(49.60)
6	Tax Expense				
	(i) Current Tax	-	-	-	-
	(ii) Deferred Tax (Refer Note 5)	-	-	-	-
	Total Tax Expenses	-	-	-	-
7	Net Profit / (Loss) for the Period / Year (5-6)	(13.66)	(13.34)	(13.61)	(49.60)
8	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	-	-	-	-
9	Total Comprehensive Income for the Period / Year (7+8)	(13.66)	(13.34)	(13.61)	(49.60)
	Paid up Equity Share Capital (Face Value of Rupee 1/- each)	51.71	51.71	51.71	51.71
	Reserves excluding Revaluation Reserve				44.10
10	Earnings per Equity Share				
	(Face Value of Rupee 1/- each) (not annualised)				
	Basic and Diluted	(0.26)	(0.26)	(0.26)	(0.96)

NOTES:

1	The above unaudited 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 30th June, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2026.
3	The above unaudited financial results for the quarter ended 30th June 2026 have been reviewed by the statutory auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4	The Company was primarily 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.
5	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.
6	The financials results for the previous quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures up to the third quarter of the previous financial year.
7	Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to correspond with those of current period.

Place: Kolkata
Date: 12th August, 2026



For The Standard Batteries Limited

R. RADIP BHAR
Director
DIN: 01039198