



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: 12th February, 2026

To,
BSE Ltd.
P.J. Tower,
Dalal Street,
Mumbai-400001

Script Code: 504180

Sub: Outcome of the Board Meeting as per Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

We are pleased to inform that the Audit Committee and Board of Directors at their Meeting held today, i.e. 12th February, 2026 at the office at Four Mangoe Lane, Kolkata-700001 transacted the following business inter alia:

- Approved Un-Audited Financial Results for the quarter and nine months ended 31st December, 2025.
- Noting of the Limited Review Report for the Un-Audited Financial Results for the quarter and Nine months ended 31st December, 2025.
- Mr. Hiren U. Sanghavi was Re-Appointed as General Manager for a period of One year w.e.f 22nd April, 2026 up to 21st April, 2027.
- M/s. Jignesh Raithatha & Associates, Chartered Accountants, were re-appointed as Internal Auditors of the Company for the financial year ended 31st March, 2027.

In connection with the above, we hereby inform that the Auditors of the Company have furnished their Limited Review Report in respect of the aforesaid financial results with un-modified opinion.

Board Meeting commenced at 4.30 p.m. and concluded at 5.10 p.m.

Kindly acknowledge receipt of the same.

Thanking you,

Yours truly,

For THE STANDARD BATTERIES LTD,

(Hiren Sanghavi)
Company Secretary & Compliance Officer
Membership No. ACS 5586

Encl: As above

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, 2025 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 31st December, 2025, (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. Emphasis of Matter:

We draw attention to Note 4 of the accompanying Standalone Unaudited Financial Results stating that the Government of India has issued new Labour Codes ("the Code") effective from 21st November, 2025 and the Company is in the process of evaluating the impact, if any, due to implementation of the Code, effect of which will be provided in its Audited Financial Statements for the year ending 31st March, 2026.

Our conclusion is not modified in respect of this matter.

5. 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 recognized 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


Membership No.: 058433
UDIN: 26058433106TAX4014

Place: Kolkata

Date: 12th February, 2026

THE STANDARD BATTERIES LIMITED							
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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 and Nine months ended 31st December, 2025							
Sr. No.	Particulars	Quarter ended			Nine Months Ended		(Rs. In Lakhs)
		31/12/2025	30/09/2025	31/12/2024	31/12/2025	31/12/2024	Year ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	-	-	-	-	-	-
2	Other Income	6.27	0.22	0.49	6.73	135.97	136.34
3	Total Income (1+2)	6.27	0.22	0.49	6.73	135.97	136.34
4	Expenses						
	Employee Benefits Expense	6.79	6.72	6.94	20.17	19.86	28.00
	Finance Costs	-	-	-	-	0.04	0.04
	Depreciation and Amortisation Expense	-	-	-	-	-	-
	Other Expenses	8.15	7.48	8.35	22.82	20.03	26.64
	Total Expenses (4)	14.94	14.20	15.29	42.99	39.93	54.68
5	Profit / (Loss) before Tax (3)-(4)	(8.67)	(13.98)	(14.80)	(36.26)	96.04	81.66
6	Tax Expense						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Net Profit / (Loss) for the Period / Year (5-6)	(8.67)	(13.98)	(14.80)	(36.26)	96.04	81.66
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/(Loss) for the Period / Year (7+8)	(8.67)	(13.98)	(14.80)	(36.26)	96.04	81.66
	Paid up Equity Share Capital (Face Value of Rupee 1/- each)	51.71	51.71	51.71	51.71	51.71	51.71
	Reserves excluding Revaluation Reserve						93.70
10	Earnings per share						
	(Face Value of Rupee 1/- each) (not annualised)						
	Basic and Diluted	(0.17)	(0.27)	(0.29)	(0.70)	1.86	1.58

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 and nine months ended 31st December, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2026.
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]	On 21st November, 2025, the Government of India notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating various existing labour laws. The Ministry of Labour & Employment has also published draft Central Rules and FAQs to enable assessment and necessary implementation of the financial impact due to these regulatory changes. According to the guidance and FAQ issued by the Institute of Chartered Accountants of India, the new Labour Codes is effective from 21st November, 2025 and its impact is not ordinarily deferred solely due to non-notification of relevant Rules. The Company is currently in the process of evaluating the incremental impact that may arise from these changes. The Company shall provide appropriate accounting effects, if any, in its Financial Statement for the year ending 31st March, 2026.
5]	The above unaudited financial results for the quarter and nine months ended 31st December, 2025 have been reviewed by the statutory auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6]	Figures for the previous period/year, wherever necessary, have been regrouped and reclassified to confirm with those of current period.
<p>For The Standard Batteries Limited</p>  <p>PRADIP BHAR Director DIN: 01039198</p>	
<p>Place: Kolkata Date: 12th February, 2026</p>	





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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 2025-2026, HELD ON THURSDAY, 12TH DAY OF FEBRUARY, 2026 AT 04.30 P.M. AT THE OFFICE AT FOUR MANGOE LANE, KOLKATA- 700001.

“**RESOLVED** 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 ended 31st December, 2025, be and is hereby approved by the Board of Directors and the same be signed by Mr. Pradip Bhar, Director of the Company and be intimated to BSE (stock exchange of the Company) within the specified period.

RESOLVED FURTHER THAT the certificate duly signed by Mr. Hiren U. Sanghavi, General Manager of the Company and Mr. Shamrao Landge, Chief Financial Officer for the quarter ended 31st December, 2025 as placed before the Board be and is hereby noted as required under Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015.

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 Limited

(Hiren Sanghavi)

Company Secretary & Compliance Officer

(Membership No.: ACS 5586)