

General information about company		
Scrip code*	544599	
NSE Symbol*	STUDDS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE00Q601028	
Name of company	STUDDS ACCESSORIES LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2026	
Date of end of financial year	31-03-2027	
Date of board meeting when results were approved	08-08-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-08-2026	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Helmets and accessories	
Start date and time of board meeting	08-08-2026 17:45	
End date and time of board meeting	08-08-2026 18:25	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not Applicable

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-04-2026	01-04-2026	
Date of end of reporting period		30-06-2026	30-06-2026	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	1669.43	1669.43	
	Other income	32.44	32.44	
	Total income	1701.87	1701.87	
2	Expenses			
(a)	Cost of materials consumed	810.35	810.35	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-27.4	-27.4	
(d)	Employee benefit expense	175.05	175.05	
(e)	Finance costs	1.5	1.5	
(f)	Depreciation, depletion and amortisation expense	54.16	54.16	
(g)	Other Expenses			
1	Other Expenses	510.15	510.15	
	Total other expenses	510.15	510.15	
	Total expenses	1523.81	1523.81	
3	Total profit before exceptional items and tax	178.06	178.06	
4	Exceptional items	0	0	
5	Total profit before tax	178.06	178.06	
6	Tax expense			
7	Current tax	46	46	
8	Deferred tax	-0.46	-0.46	
9	Total tax expenses	45.54	45.54	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	132.52	132.52	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	132.52	132.52	
17	Other comprehensive income net of taxes	0.26	0.26	
18	Total Comprehensive Income for the period	132.78	132.78	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			

20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	196.77	196.77	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	3.37	3.37	
	Diluted earnings (loss) per share from continuing operations	3.37	3.37	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.37	3.37	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.37	3.37	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

Notes to the Unaudited Standalone Financial Results

1. These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting”, prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The above unaudited standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 8, 2026. The statutory auditors have carried out a limited review of these financial results and have issued an unmodified limited review report thereon.

3. On May 22, 2026, the Company incorporated a Wholly Owned Subsidiary in Italy, namely, SMK Helmets Europe SRL, with an initial share capital of Rs. 33.51 million (equivalent to Euro 0.30 million).

4. The Company operates in a single reportable segment, i.e., the manufacture and sale of helmets and accessories, in accordance with Ind AS 108 on Operating Segments.

5. Tax expense has been provided based on the estimated effective tax rate for the full financial year, applied to the profit for the period.

6. Earnings per share for the interim period have not been annualised.

7. Previous period figures have been regrouped/reclassified, wherever necessary.

8. Figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures upto the third quarter, which were subjected to limited review.

9. The Unaudited Standalone Financial Results for the quarter ended June 30, 2026 are available on the Company’s website at www.studds.com under the Investor Relations Section and on the websites of the stock exchanges, namely, BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com.

Other Comprehensive Income			
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Gain/ (loss) on remeasurement of the defined benefit plan	0.35	0.35
	Total Amount of items that will not be reclassified to profit and loss	0.35	0.35
2	Income tax relating to items that will not be reclassified to profit or loss	0.09	0.09
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.26	0.26

