

## SHREE PRECOATED STEELS LIMITED

CIN: L70109MH2007PLC174206

Regd. Off. : 1, Ground Floor, Citi Mall, New Link Road, Andheri (West), Mumbai - 400 053

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs. In lakhs)

Sr. No.	Particulars	Standalone Results					
		Quarter Ended			Nine months Ended		Year Ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	<b>Income from Operations</b>						
	Net Sales / Income from operations (Net of excise duty)						
	Other Income	-	5	5	5	26	26
2	<b>Total Income from Operations (Net)</b>	-	5	5	5	26	26
3	<b>Expenses:</b>						
	a) Cost of materials consumed / Construction Related Cost	-	-	-	-	-	-
	b) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	c) Employees benefit exp	8	7	10	18	28	33
	d) Finance Cost	-	-	-	-	-	-
	e) Depreciation and amortisation exp	-	-	-	-	-	-
	f) Other Expenses	5	4	3	17	14	24
4	<b>Total Expenses</b>	13	11	13	35	42	57
5	<b>Profit / (Loss) before exceptional items and Tax (2-4)</b>	(13)	(6)	(8)	(30)	(16)	(31)
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit / (Loss) before Tax (5-6)</b>	(13)	(6)	(8)	(30)	(16)	(31)
8	<b>Tax Expense</b>	-	-	-	-	-	-
	Current Tax/Differed Tax	-	-	-	-	-	-
9	<b>Profit / (Loss) after tax for the Period (7-8)</b>	(13)	(6)	(8)	(30)	(16)	(31)
10	<b>Other Comprehensive Income</b>						
	a) Items that will not be reclassified to profit and loss						
	i) Remeasurements of the defined benefit plans						1
	ii) Equity Instruments through other comprehensive Income						
	b) Tax relating to items that will not be reclassified to Profit and Loss						
11	<b>Total Comprehensive Income for the period (9+10)</b>	(13)	(6)	(8)	(30)	(16)	(30)
12	<b>Paid up Equity Share Capital (Face value of Rs.10/- per Share)</b>	414	414	414	414	414	414
13	<b>Other Equity</b>	-	-	-	-	-	(419)
14	<b>Net Worth</b>	-	-	-	-	-	(5)
15	<b>EPS (of Rs.10/- each) (Basic and Diluted)</b>	(0.31)	(0.14)	(0.19)	(0.72)	(0.39)	(0.72)

## Notes

- The above Un-audited financial results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at its Meeting held on 8th February, 2021 along with limited review report provided by the Statutory Auditors.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under Section 133 of Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The results for the Quarter ended 31st December, 2020 are available on BSE Limited website (URL: www.bseindia.com/corporates) and on Company's website (URL: <http://www.spsl.com/financialresult.php>).
- The figures of the previous years have been regrouped /rearranged wherever necessary to confirm current period's classification.

Place: Mumbai  
Date: 8th February, 2021



For Shree Precoated Steels Limited

*Harsh L. Mehta*  
Harsh L. Mehta  
Managing Director



**MANESH MEHTA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

ICAI  
FIRM REG. No.  
**115832W**

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**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2020 OF SHREE PRECOATED STEELS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

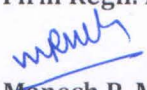
To,  
The Board of Directors,  
Shree Precoated Steels Limited  
Mumbai.

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SHREE PRECOATED STEELS LIMITED** ("the Company"), for the quarter and nine months ended December 31, 2020 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement

**For Manesh Mehta & Associates  
Chartered Accountants  
Firm Regn. No. 115832W**

  
**Manesh P. Mehta - Partner  
Membership No. 036032  
UDIN: - 21036032 AAAAX2438  
Place:- Vadodara  
Dated: 8<sup>th</sup> February, 2021**

