



# SHREE PRECOATED STEELS LTD.

CIN : L70109MH2007PLC174206

**Regd. Office :** 1, Ground Floor, Citi Mall, New Link Road, Andheri (W), Mumbai - 400 053.

**Tel.:** +91 - 22 - 65526677 | **Email :** spsl.investors@gmail.com | **Website:** www.spsl.com

Ref: SEC/SPSL/BSE/2025-26

Date: January 29, 2026

**To,**  
**The Manager,**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**Script Code: 533110**

**Sub: Outcome of Board Meeting held on January 29, 2026.**

Dear Sir/Madam,

Pursuant to the provisions of Regulations 30 and 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, January 29, 2026, *inter-alia*, considered and approved the Unaudited Financial Results of the Company for the Quarter and Nine months ended December 31, 2025.

A copy of the said financial results along with the Limited Review Report, as required under Regulation 33 of the Listing Regulations is enclosed herewith for your records.

The meeting of the Board of Directors commenced at 11.30 a.m. and concluded at 11.45 a.m.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For **SHREE PRECOATED STEELS LIMITED**

**Priyanka Khandelwal**  
**Company Secretary & Compliance Officer**

Encl: As above



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 31<sup>ST</sup> DECEMBER, 2025

(Rs. In lakhs)

Sr. No.	Particulars	Results					
		Quarter Ended		Nine Months Ended		Year Ended	
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income From Operations						
	Revenue from operations	-	-	-	-	-	-
	Other Income	-	-	-	-	-	-
2	Total Income From Operations (Net)						
3	Expenses:						
	a) Cost of materials consumed / Construction Related Cost	-	-	-	-	-	-
	b) Changes in inventories	-	-	-	-	-	-
	c) Employees benefit expenses	14	11	12	33	30	41
	d) Finance Cost	-	-	-	-	-	-
	e) Depreciation and amortisation Expense	-	-	-	-	-	-
	f) Other Expenses	4	5	4	13	15	19
4	Total Expenses	18	16	16	46	45	60
5	Profit / (Loss) before exceptional items and Tax (2-4)	(18)	(16)	(16)	(46)	(45)	(60)
6	Less: Exceptional Items						
7	Profit / (Loss) before Tax after exceptional items (5-6)	(18)	(16)	(16)	(46)	(45)	(60)
8	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) after Tax before Non Controlling Interests (7-8)	(18)	(16)	(16)	(46)	(45)	(60)
10	Less : Non Controlling Interest						
11	Profit/(Loss) after Tax and Non Controlling Interests (9-10)	(18)	(16)	(16)	(46)	(45)	(60)
12	Other Comprehensive Income						(1)
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(i) Remesaurments of the defined benefit plans	-	-	-	-	-	-
	(ii) Equity Instruments through other comprehensive Income	-	-	-	-	-	-
	b) Tax relating to items that will not be reclassified to Profit and loss	-	-	-	-	-	-
13	Total Comprehensive Income for the period (11+12)	(18)	(16)	(16)	(46)	(45)	(61)
14	Paid up Equity Share Capital (Face value of Rs.10/- per Share)	414	414	414	414	414	414
15	Other Equity	-	-	-	-	-	(630)
16	Net worth	-	-	-	-	-	(216)
17	Earning per equity share of Rs. 10/- each						
	1) Basic	(0.43)	(0.39)	(0.39)	(1.11)	(1.09)	(1.47)
	2) Diluted	(0.43)	(0.39)	(0.39)	(1.11)	(1.09)	(1.47)

Notes:

- The above Standalone Financial Results of the Company have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 29<sup>th</sup> January, 2026 along with Limited Review Report given by Statutory Auditors.
- The above results have been prepared in accordance with Indian Accounting Standards ('IND AS') notified under Section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015 and other recognized accounting practices and policies to the extent applicable.
- The results will be available on the Company's website: [www.spsl.com](http://www.spsl.com) and have been submitted to the Stock Exchange where the Equity Shares of the company are listed.
- Previous year/ quarter figures have been regrouped/ re-arranged and re-classified wherever necessary to confirm to current period's classification.
- The accounts are prepared on a going concern basis inspite of negative net worth, pending litigation in respect of refund of indirect taxes.

Place: Mumbai  
Date: 29<sup>th</sup> January, 2026

Shree Precoated Steels Ltd.  
Harsh L. Mehta  
Managing Director  
DIN: 01738989

**Independent Auditor's Limited Review Report on Quarterly and Year to date Unaudited Financial Results 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 of**

Shree Precoated Steels Limited

Mumbai,

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Shree Precoated Steels Limited ("the Company"), for the quarter and nine month ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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.
3. 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.
4. **Material Uncertainty Related to Going Concern:**

We draw attention to the Note no. 5 of the accompanied financial results, regarding preparation of financial results on going concern basis. The Company's net worth is negative and it indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The appropriateness of the assumption of the going concern is dependent on the Company's ability to raise finance and generate cash flows in future to meet its obligation. However, the financial results have been prepared on "going concern" basis for the reasons stated in aforesaid note.

Our conclusion is not modified in respect of this matter





5. 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 V PAREKH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN NO. 107488W

*Rakesh V Parekh*

RASESH V. PAREKH - PARTNER  
MEMBERSHIP NO. 38615

UDIN: - 26038615IGZZHJ2451

PLACE : MUMBAI,  
DATED: 29<sup>TH</sup> JANUARY, 2026