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 I **Email** : spsl.investors@gmail.com I **Website**:www.spsl.com

Ref: SEC/SPSL/BSE /2026-27 Date: November 03, 2026

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

Script Code: 533110

Subject: Outcome of Board Meeting held on November 03, 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. Tuesday, November 03, 2026, *inter-alia,* considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2026.

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 11.15 A.M. and concluded at 11.35 A.M.

Kindly take the above on your record.

Thanking you,

Yours faithfully,

For ***SHREE PRECOATED STEELS LIMITED***

PRIYANKA KHANDELWAL Digitally signed by PRIYANKA KHANDELWAL Date: 2026.11.03 11:41:30 +05'30'

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

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs except EPS)

		Quarter Ended			Half year ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income From Operations**						
	Revenue from operations	-	-	-	-	-	-
	Other Income	-	-	-	-	-	368
2	**Total Income From Operations (Net)**	-	-	-	-	-	**368**
3	**Expenses:**						
	a] Cost of materials consumed/Construction-related cost	-	-	-	-	-	-
	b] Changes in inventories	-	-	-	-	-	-
	c] Employees benefit expenses	14	10	11	24	19	44
	d] Finance Cost	-	-	-	-	-	-
	e] Depreciation and amortisation expenses	-	-	-	-	-	-
	f] Other Expenses	6	4	5	10	9	384
4	**Total Expenses**	**20**	**14**	**16**	**34**	**28**	**428**
5	**Profit/(Loss) before exceptional items and Tax (2-4)**	(20)	(14)	(16)	(34)	(28)	(60)
6	**Less: Exceptional Items**	-	-	-	-	-	-
7	**Profit/(Loss) after exceptional items (5-6)**	(20)	(14)	(16)	(34)	(28)	(60)
8	**Tax Expense**	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
9	**Profit/(Loss) after Tax before Non-Controlling Interests (7-8)**	**(20)**	**(14)**	**(16)**	**(34)**	**(28)**	**(60)**
10	**Less : Non-Controlling Interest**	-	-	-	-	-	-
11	**Profit/(Loss) after Tax and Non-Controlling Interests (9-10)**	(20)	(14)	(16)	(34)	(28)	(60)
12	**Other Comprehensive Income (Net of Tax)**	-	-	-	-	-	2
	a) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
	(i) Remeasurements of the defined benefit plans						2
	(ii) Equity Instruments through Other Comprehensive Income						
	b) Tax relating to items that will not be reclassified to Profit or loss	-	-	-	-	-	-
13	**Total Comprehensive Income for the period (11+12)**	(20)	(14)	(16)	(34)	(28)	(58)
14	**Paid up Equity Share Capital (Face value of Rs.10/- per Share)**	414	414	414	414	414	414
15	**Other Equity**				(722)	(658)	(688)
16	**Networth**				(308)	(244)	(274)
17	**Earnings per equity share of Rs. 10/- each**						
	(a)Basic	**(0.48)**	**(0.34)**	**(0.39)**	**(0.82)**	**(0.68)**	**(1.40)**
	(b)Diluted	**(0.48)**	**(0.34)**	**(0.39)**	**(0.82)**	**(0.68)**	**(1.40)**

Notes:

1. The above 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 November 03 2026. The Statutory Auditors has performed limited review of the financial results for the quarter and half year ended 30th September 2026 and issued limited review report.
2. The above un-audited 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.
3. The results will be available on the Company's website: www.spsl.com and have been submitted to the Stock Exchange where the Equity Shares of the Company are listed.
4. The previous period's figures have been regrouped or rearranged wherever necessary to conform to the presentation of the current period.
5. The accounts are prepared on a going concern basis in spite of negative net worth and pending litigation in respect of refund of indirect taxes.

SHREE PRE-COATED STEELS MUMBAI

For Shree Precoated Steels Limited

Harsh L. Mehta
Managing Director
DIN: 01738989

Place: Mumbai
Date : November 03, 2026

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2026

(Rs. In lakhs)

Sr.No.	Particulars	As at 30th September, 2026	As at 31st March, 2026
		Unaudited	Audited
A	**ASSETS**		
1	**Non Current Assets**		
	Property Plant & Equipment	3	3
	Capital Work in Progress	-	-
	Investment Property	-	-
	Goodwill	-	-
	Other Intangible Assets	-	-
	Financial Assets		
	(i) Trade Receivebles	-	-
	(ii) Investments	-	-
	(iii) Loans	1	1
	(iv) Other Financial Assets	-	-
	Tax Asset (Net of Provision)	-	-
	Deferred tax assets (net)	-	-
	Other Non Current Assets	170	170
	Total Non Current Assets	**174**	**174**
	Current Assets		
	Inventories	-	-
	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Cash and Cash Equivalents	8	3
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Other Financial Assets	-	-
	Current Tax Assets (Net)	-	-
	Other Current Assets	2	
	Total Current Assets	**10**	**3**
	Total Assets	**184**	**177**
2	**EQUITY & LIABILITIES**		
	Equity		
	Equity Share Capital	414	414
	Other Equity	(722)	(688)
	Equity Attributable to Owners of the Company	**(308)**	**(274)**
	Liabilities		
	Non Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	-	-
	(iii) Other Financial Liabilities	-	-
	(iv) Lease Liabilities	-	-
	Deferred tax liabilities (Net)	-	-
	Provisions	11	11
	Defferred tax liabilities	-	-
	Other Non Current Liabilities	-	-
	Total Non Current Liabilities	**11**	**11**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable	-	-
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	1	1
	(iii) Other Financial Liabilities	479	439
	(iv) Lease Liabilities	-	-
	(v)Other Current Liabilities	-	-
	(vi)Provisions	1	
	(vii) Other Tax liabilities (Net)	-	-
	Total Current Liabilities	**481**	**440**
	Total Equity and Liabilities	**184**	**177**



CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. In Lakhs)

SR No.	Particulars	30th September, 2026	30th September, 2025
		Unaudited	Unaudited
A	**Cash Flow From Operating Activities:**	(34)	(28)
	Profit/(Loss) before tax as per Statement of Profit and Loss		
	Adjustments for:		
	Depreciation and amortisation	-	-
	Interest Income(including fair value change in financial instruments)	-	-
	Interest expenses(including fair value change in financial instruments)	-	-
	Re-Measurement gains/(losses)on defined benefit plans	-	-
	Devidend Income	-	-
	Operating Profit/(Loss) before working capital changes	(34)	(28)
	Movements in working capital:		
	Increase/(decrease) in trade payables	-	(1)
	Increase/(decrease) in Other Liabilities	40	29
	Increase/(decrease) in provisions	1	-
	Increase/(decrease) in loans and advances	-	-
	Decrease/(increase) in trade receivables	-	-
	Decrease/(increase) in inventories	-	-
	Decrease/(increase) in Other Financial Assets	-	-
	Decrease/(increase) in Other Current Assets	(2)	(2)
	Decrease/(increase) in Other Assets	-	-
	Cash generated from/(used in) operating activities	5	(2)
	Direct taxes paid	-	-
	Net cash flow from/(used in) operating activities (A)	5	(2)
B	**Cash flow from Investing activities:**		
	Addition to Purchase	-	-
	Interest received	-	-
	Dividend receieved	-	-
	Net Proceeds from/(Investments in) bank Deposits(having original maturity of more than 3 months)	-	-
	(Acquisition) / sale of investments (net)	-	-
	(Increase) / decrease in other assets	-	-
	Net cash flow from/(used in) investing activities (B)	-	-
C	**Cash flow from financing activities:**		
	Proceeds from borrowings	-	-
	(Acquisition) / sale of investments (net)	-	-
	Interest paid	-	-
	Dividend paid (including dividend distribution tax)	-	-
	Net cash flow from/(used in) financing activities (C)	-	-
	Net increase/(decrease) in cash and cash equivalents (A)+(B)+(C)	5	(2)
	Add: Cash and cash equivalents at the beginning of the period	3	6
	Cash and cash equivalents at the end of the Period	8	4
	Reconciliation of Cash and cash equivalents at the end of the Period		
	Cash and cash equivalents as per Cash Flow	8	4
	Add: Other Bank balance	-	-
	Cash and cash equivalents as per Balance Sheet	8	4

Notes:

1) Cash flow statements reflects pertaining to continuing operations.

2) These earmarked account balances with bank can be utilised only for specific identified purpose.

For Shree Precoated Steels Limited

Harsh L. Mehta
Managing Director
DIN: 01738989

SHREE PRE-COATED STEELS LTD. MUMBAI

Place: Mumbai
Date: November 03, 2026

V. PAREKH & ASSOCIATES
CHARTERED ACCOUNTANTS
37, HAMAM STREET, 2nd FLOOR, FORT, MUMBAI - 400 001. TE L 22650264, 22653555, 22666219 E-mail: mail@vparekh.com

Independent Auditor's Limited Review Report on Quarterly and Half Yearly 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 half year ended September 30, 2026 ("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.

2. 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.

3. **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

4. 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

V. PAREKH & ASSOCIATES ★ MUMBAI FRN : 107488W ★ CHARTERED ACCOUNTANTS

Rasesh V Parekh

RASESH V. PAREKH - PARTNER
MEMBERSHIP NO. 38615
UDIN: - 26038615NSCYYN3241

PLACE : MUMBAI,
DATED: 3RD NOVEMBER, 2026