PRECIOUS TRADING AND INVESTMENTS LIMITED

Registered Office: Ground and 3rd Floor, Prius Infinity, Paranjape 'B' Scheme, Subhash Road, Vile Parle (East), Mumbai - 400 057 CIN: L51900MH1983PLC029176 Email: cs@ptil.co.in Website: www.ptil.co.in Tel: 022 - 42602400 Fax: 022 - 42933533

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 315T DECEMBER, 2019

(Rs. in Lakh)

	기가 이번에 가는 사람이 있다.				(Rs. in					
Sr. No.	Particulars	3 Months ended	Preceeding 3 Months ended	Corresponding 3 month ended in the previous year (31/12/2018)		Year to date figures for the current period ended (31/12/2019)	Year to date figures for the previous year ended (31/12/2018)	Previous Year ended (31/03/2019)		
		(31/12/2019)	(30/09/2019)							
	The second of the second of the	Unaudited	Unaudited	Unaudit		Unaudited	Unaudited	Audited		
Ī	Revenue from operations	37.50	-		-	37.50		an patamaj.		
II	Other Income	5,995.67			-	5,995.67	eriedice se			
III	Total income (I+II)	6,033.17	-		-	6,033.17		e ar i gegen i 🚅		
īV	Expenses		1			e 194		n en ekkin tegan a		
	a) Cost of Material Consumed		-		-	1. √ •. ±				
	b) Purchases of stock-in-trade	• .	-		-	-	- I	•		
	c) changes in inventory of fininshed goods, stock-in-trade and Work-in-Progress	.			-					
	d) Excise duty paid	•								
	e) Employee benefits expenses		l			<u>, </u>	•	Ni iyas 1, •		
	f) Finance Costs	•	<u> </u>			<u> </u>	i Nigera di 🔸			
	g) Depreciation and amortisation expenses	•	•			1.	_ -			
C S	h) Other Expenditure		}							
\$ 15g	Advertisement Expenses	0.08	0.15		0.15	0.32	0.31	0.37		
	Stock Exchange Listing Fees	0.89	0.88	 	0.74	2.66	2.21	2.95		
(A) 1.3,	Professional Fees	1.06	0.19		0.81	1.27	2.87	3.34		
A 1 %	Other	0.70	0.27		0.60	0.97	0.93	1.97		
	Total Expenses (IV)	2.73	1.49		2.30	5.21	6.32	8.63		
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	6,030.44	(1.49)	((2.30)	6,027.96	(6.32)	(8.63)		
VI	Exceptional Items	8,754.44	-		-	8,754.44	743 0 0 143 0 • 14			
VII	Profit/(loss) before extraordinary items and tax (V-VI)	14,784.88	(1.49)	((2.30)	14,782.39	(6.32)	(8.63)		
VIII	Extraordinary Items	-	-		-		\$20 M 40 4 40	Arther the		
IX	Profit/(loss) before tax (VII-VIII)	14,784.88	(1.49)	((2.30)	14,782.39	(6.32)	(8.63)		
X	Tax expense									
	(1) Current tax	•			-	1,41.	Name of the state			
	(2) Deferred tax	-	-		-					
XI	Profit/(Loss) for the period from continuing operations (VII-VIII)	14,784.88	(1.49)	((2.30)	14,782.39	(6.32)	(8.63)		
XII	Profit/(loss) from discontinuing operations		-		-		egis seg i			
XIII	Tax expense of discontinuing operations				-		-			
	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-		•	-	<u> </u>			
XV	Profit/(loss) for the period (XI+XIV)	14,784.88	(1.49)	7	(2.30)	14,782.39	(6.32)	(8.63)		
	Other Comprehensive Income									
	A (i) Items that will not be reclassified to profit or loss	-	<u>-</u>		•					
	(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	•	-		-					
XVII	Total Comprehensive Income for the period (XV+XVI)	14,784.88	(1.49)	(3	2.30)	14,782.39	(6.32)	(8.63)		
	(Comprising Profit/(Loss) and Other Comprehensive Income for the period)	:								
	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	24.00	24.00	24	4.00	24.00	24.00	24.00		
	Reserves excluding Revaluation Reserves	•	-				<u>ii sangi •</u>	1,056.27		
XX	Earnings per equity share from operations (of Rs. 10 each) (not annualised)									
a, N	(a) Basic	6,160.37	(0.62)	((0.96)	6,159.33	(2.63)	(3.60)		
45.0	(b) Diluted	6,160.37	(0.62)	(0	0.96)	6,159.33	(2.63)	(3.60)		

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* Reg. No.
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Notes:

- 1. The above financial results for the quarter ended 31st December, 2019 have been reviewed by the Audit Committee and considered and approved by the Board of Directors at its meeting held on 14th February, 2020.
- 2. Considering the fact that the Company's operations fall under single Segment, there are no other reportable segments as are required by Accounting Standard as applicable to the Company.
- 3. The Company is not required to register under Goods and Service Tax (GST) as per the provisions of the GST laws. Therefore, comparative revenues for the previous period are not presented for above period.
- 4. Figures of the previous periods have been regrouped or reclassified wherever necessary to make them comparable with current period ended figures.
- 5. The Company had tendered their shares to the scheme of capital reduction which has been approved by Hon'ble National Company Law Tribunal ('NCLT') vide order dated 24th September, 2019. Capital gains earned therein are classified as exceptional items and disclosed accordingly.
- 6. The Board of Directors of the Company, at their meeting held on 17th September, 2019, has initiated a proposal of merger of the Company with its holding company Sheth Developers Private Limited and in this regard, the Company has filed an application with BSE Ltd. for consideration and direction. The Appointed date for the Scheme of merger is 1st April, 2019 or such other date as may be fixed or approved by Hon'ble NCLT. The scheme is subject to the approval of BSE Limited, SEBI, shareholders of the Company, Hon'ble NCLT and such other statutory authorities as may be required.
- 7. In view of the above, tax payable if any, will be given effect to, at the time of finalization of accounts or giving effect to scheme of merger whichever is earlier.

For and on behalf of the Board of Directors
For Precious Trading and Investments Ltd.

Place: Mumbai

Date: 14th February, 2020

CUPTA & COMMINGAL COMMINGA

Ashwin N. Sheth Chairman

S. M. GUPTA & CO. CHARTERED ACCOUNTANTS

1103, Olive Dosti Acres, S. M. Road, Antop Hill, Wadala (East), Mumbai - 400 037.

Mob.: 7021170033

E-mail: smguptaco@yahoo.com

LIMITED REVIEW REPORT FOR QUARTER ENDED 31st DECEMBER, 2019

To,
The Board of Directors
Precious Trading and Investments Limited
Ground and 3rd Floor,
Prius Infinity,
Paranjee 'B'Scheme,
Shubhash Road,
Vileparle (East), Mumbai 400 057

Ref: Report on financial results for the quarter ended as on 31th December, 2019

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Precious Trading and Investments Limited ("the Company") for the quarter ended 31st December, 2019 (the "statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 there under 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" 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 financial statements 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.

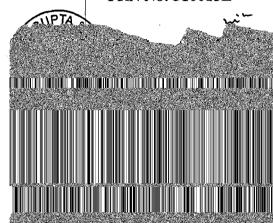


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Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (IndAS) and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

> For S M Gupta & Co **Chartered Accountants** FRN No: 310015E



Place: Mumbai Date: 14th February, 2020

UDIN: 20067157AAAAAD9980