

श्री

**Shree Pacetronix Ltd.**



**Pacetrnix®**

Date: 28<sup>th</sup> January, 2025

To,  
General Manager-Listing  
BSE Limited,  
P. J. Towers, Dalal Street,  
Mumbai - 400001

Scrip Code - 527005; ISIN - INE847D01010

Subject: Submission of Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024.

Dear Sir/Ma'am,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024.
2. Standalone and Consolidated Auditor's Limited Review Report on the Unaudited Financial results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2024.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Tuesday, 28<sup>th</sup> January 2025.

You are requested to please take the same on record.

Thanking You  
Yours faithfully

For SHREE PACETRONIX LIMITED  
CIN: L33112MP1988PLC004317



AKASH SETHI  
JOINT MANAGING DIRECTOR  
DIN: 08176396

**CIN : L33112MP1988PLC004317**

**Celebrating 30 Years of Cardiac Pacing**

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**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarterly and Nine Months ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to

**THE BOARD OF DIRECTORS OF  
SHREE PACETRONIX LIMITED**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **SHREE PACETRONIX LIMITED** ("the Company") for the quarter and Nine Months ended December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ["SEBI (LODR) Regulations,2015"], read with relevant SEBI Circulars.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (LODR) Regulations,2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For: S R NAREDI & Company**  
**Chartered Accountants**  
**Firm Registration No. 02818C**  
**UDIN:25072014BMNUJA7516**



*S. R. Naredi*

**CA S R Naredi**  
**Proprietor**  
**Membership No. 072014**

**Place: Indore**  
**Date : January,28,2025**

# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

Regd. Office : Plot No. 15 Sector II, Industrial Area, Pithampur Dist- Dhar (MP)

Tel No. (07292) 411105, Fax no. (07292) 400418

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## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER 2024

### Part -I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DEC 2024

Rs. In Lakhs except EPS

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)					(Audited)
<b>Income from Operations</b>						
I. Revenue from operations	362.51	404.40	429.62	1252.33	1539.05	2204.05
II. Other income	1.91	1.92	3.00	9.03	9.13	13.59
III. <b>Total Revenue (I + II)</b>	<b>364.42</b>	<b>406.32</b>	<b>432.62</b>	<b>1261.36</b>	<b>1548.18</b>	<b>2217.64</b>
IV. Expenses:						
Cost of materials consumed	122.34	140.99	195.84	433.20	660.90	838.61
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-2.15	-6.59	-43.79	-14.90	-85.46	-105.68
Employee benefits expense	121.84	113.37	98.50	353.30	293.69	412.07
Finance costs	15.28	15.92	10.01	43.55	27.22	36.37
Depreciation and amortisation expense	14.68	18.40	22.02	51.24	58.95	81.96
Other expenses	108.98	119.13	94.02	355.99	331.77	492.03
<b>Total expenses (IV)</b>	<b>380.97</b>	<b>401.22</b>	<b>376.60</b>	<b>1222.38</b>	<b>1287.07</b>	<b>1755.36</b>
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>-16.55</b>	<b>5.10</b>	<b>56.02</b>	<b>38.98</b>	<b>261.11</b>	<b>462.28</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. <b>Profit before extraordinary items and tax (V - VI)</b>	<b>-16.55</b>	<b>5.10</b>	<b>56.02</b>	<b>38.98</b>	<b>261.11</b>	<b>462.28</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. <b>Profit before tax (VII- VIII)</b>	<b>-16.55</b>	<b>5.10</b>	<b>56.02</b>	<b>38.98</b>	<b>261.11</b>	<b>462.28</b>
X. Tax expense:						
(1) Current tax	-4.10	3.49	17.90	13.93	72.12	133.59
(2) Deferred tax	-1.01	-1.34	-1.67	-3.70	-4.27	-7.14
<b>Total Tax Expenses</b>	<b>-5.11</b>	<b>2.15</b>	<b>16.23</b>	<b>10.23</b>	<b>67.85</b>	<b>126.45</b>
XI. <b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>-11.44</b>	<b>2.95</b>	<b>39.79</b>	<b>28.75</b>	<b>193.26</b>	<b>335.83</b>
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. <b>Profit/(Loss) after tax from Discontinuing operations (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV. <b>Profit (Loss) for the period (XI + XIV)</b>	<b>-11.44</b>	<b>2.95</b>	<b>39.79</b>	<b>28.75</b>	<b>193.26</b>	<b>335.83</b>
XVI. Other Comprehensive Income						
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
XVI L <b>Total Comprehensive income (XV + XVI)</b> (Comprising Profit(Loss) and other comprehensive income for the period)	<b>-11.44</b>	<b>2.95</b>	<b>39.79</b>	<b>28.75</b>	<b>193.26</b>	<b>335.83</b>
XVII <b>Paid up Equity Share Capital (Face value of Rs. 10 per share)</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>
XIX. <b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>						<b>956.66</b>
XX. Earnings per equity share (for continuing operations)						
(1) Basic	-0.32	0.08	1.11	0.80	5.37	9.33
(2) Diluted	-0.32	0.08	1.11	0.80	5.37	9.33
XXI. Earning per equity share (for discontinued operations)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXI L. Earning per equity share(for discontinued and continuing operations)						
(1) Basic	-0.32	0.08	1.11	0.80	5.37	9.33
(2) Diluted	-0.32	0.08	1.11	0.80	5.37	9.33



**Part -II - SELECT INFORMATION FOR THE QUARTER/NINE MONTHS ENDED 31ST DEC 2024**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)					(Audited)
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1) Public Shareholding</b>						
- Number of Shares	2726644	2726644	2726644	2726644	2726644	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%	75.75%
<b>2) Promoter &amp; Promoter Group Shareholding</b>						
<b>a) Pledged/ Encumbered</b>						
- Number of Shares	128965	128965	0	128965	0	128965
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	14.78%	14.78%	0	14.78%	0	14.78%
- Percentage of shares (as a % of the total share capital of the company)	3.58%	3.58%	0	3.58%	0	3.58%
<b>b) Non Encumbered</b>						
- Number of Shares	743791	743791	872756	743791	872756	743791
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	85.22%	85.22%	24.25%	85.22%	24.25%	85.22%
- Percentage of shares (as a % of the total share capital of the company)	20.67%	20.67%	100.00%	20.67%	100.00%	20.67%
<b>PARTICULARS</b>						
<b>B INVESTORS COMPLAINTS</b>						
a Pending at the beginning of the quarter	1	0	1	-	-	-
b Received during the quarter	4	5	2	-	-	-
c Disposed of during the quarter	5	4	2	-	-	-
d Remaining unresolved at the end of the quarter	0	1	1	-	-	-

**NOTES :-**

(A) The above results were reviewed by the Audit committee and thereafter were approved & taken on record by Board of Directors in their respective meetings held on 28th January 2025. These result have been "limited Reviewed" by the Auditor of the Company.

(B) The Company has only one segment viz "Life Saving Devices.

(C) Figures for the previous period has been regrouped/reclassified wherever necessary.

By order of the Board  
For: Shree Pacetronix Limited



Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 28.01.2025  
Place: PITHAMPUR



**Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to  
**THE BOARD OF DIRECTORS OF  
SHREE PACETRONIX LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SHREE PACETRONIX LIMITED** (“Holding Company”) and its subsidiary (Holding Company and its subsidiary together referred to as “the Group”), for the quarter and Nine Months ended December 31, 2024 (“the Statement”) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended [“SEBI (LODR) Regulations, 2015”].
2. This Statement, which is the responsibility of the Holding Company’s Management and approved by the Holding Company’s 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 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India (“ICAI”). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (LODR) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of its subsidiary “Shree Coratomic Limited”.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of their auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (“Ind AS”) read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI (LODR) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We have also reviewed the interim financial results of Shree Coratomic Limited (“the Subsidiary”) included in the consolidated unaudited financial results which reflect total revenues of Rs.3.30 Lakhs, total net profit after tax of Rs. 0.17 Lakhs and total comprehensive profit of Rs. 0.17 Lakhs for the quarter ended December 31, 2024 and total revenues of Rs.9.88, total net profit after tax of Rs. 0.59 Lakhs and total comprehensive profit of 0.59 Lakhs for the period from April 01, 2024 to December 31, 2024, as considered in the Statement. These interim





**S. R. NAREDI & CO.**  
**CHARTERED ACCOUNTANTS**

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**E-mail:** naredisr@gmail.com

financial results have been reviewed by their auditor, whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of their auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

**For: S R NAREDI & Company**  
**Chartered Accountants**  
**Firm Registration No. 02818C**  
**UDIN:25072014BMNUJB9819**



*S. R. Naredi*

**CA S R Naredi**  
**Proprietor**  
**Membership No. 072014**

**Place: Indore**  
**Date : January,28, 2025**

# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER 2024

Rs. In Lakhs except EPS

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)					(Audited)
<b>Income from Operations</b>						
I. Revenue from operations	362.51	404.40	429.62	1252.33	1539.05	2204.05
II. Other income	2.06	2.06	3.14	9.46	9.54	14.06
III. <b>Total Revenue (I + II)</b>	<b>364.57</b>	<b>406.46</b>	<b>432.76</b>	<b>1261.79</b>	<b>1548.59</b>	<b>2218.11</b>
IV. Expenses:						
Cost of materials consumed	122.34	140.99	195.84	433.20	660.89	838.60
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-2.15	-6.59	-43.78	-14.90	-85.46	-105.68
Employee benefits expense	121.84	113.37	98.50	353.30	293.69	412.07
Finance costs	15.28	15.92	10.00	43.55	27.48	36.50
Depreciation and amortisation expense	17.39	21.12	22.02	59.39	58.95	95.23
Other expenses	106.13	116.27	94.32	347.68	332.72	479.14
<b>Total expenses (IV)</b>	<b>380.83</b>	<b>401.08</b>	<b>376.90</b>	<b>1222.22</b>	<b>1288.27</b>	<b>1755.86</b>
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>-16.26</b>	<b>5.38</b>	<b>55.86</b>	<b>39.57</b>	<b>260.32</b>	<b>462.25</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. <b>Profit before extraordinary items and tax (V - VI)</b>	<b>-16.26</b>	<b>5.38</b>	<b>55.86</b>	<b>39.57</b>	<b>260.32</b>	<b>462.25</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. <b>Profit before tax (VII- VIII)</b>	<b>-16.26</b>	<b>5.38</b>	<b>55.86</b>	<b>39.57</b>	<b>260.32</b>	<b>462.25</b>
X. Tax expense:						
(1) Current tax	-4.05	3.44	17.90	14.02	72.12	133.59
(2) Deferred tax	-1.10	-1.43	-1.70	-3.96	-4.47	-7.15
<b>Total Tax Expenses</b>	<b>-5.15</b>	<b>2.01</b>	<b>16.20</b>	<b>10.06</b>	<b>67.65</b>	<b>126.44</b>
XI. <b>Profit (Loss) after tax for the period from continuing operations (IX-X)</b>	<b>-11.11</b>	<b>3.37</b>	<b>39.66</b>	<b>29.51</b>	<b>192.67</b>	<b>335.81</b>
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. <b>Profit/(Loss) after tax from Discontinuing operations (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV. <b>Profit (Loss) for the period (XI + XIV)</b>	<b>-11.11</b>	<b>3.37</b>	<b>39.66</b>	<b>29.51</b>	<b>192.67</b>	<b>335.81</b>
XVI. <b>Other Comprehensive Income</b>						
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Comprehensive income (XV + XVI)</b>	<b>-11.11</b>	<b>3.37</b>	<b>39.66</b>	<b>29.51</b>	<b>192.67</b>	<b>335.81</b>
XVII. [Comprising Profit(Loss) and other comprehensive income for the period]						
XVIII. <b>Total Comprehensive income for the period attributable to:</b>						
(i) Owners of the Company	-11.11	3.37	39.66	29.51	192.67	335.81
(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XIX. <b>Paid up Equity Share Capital (Face value of Rs. 10 per share)</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>
XX. <b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>						<b>943.22</b>
XXI. Earnings per equity share (for continuing operations)						
(1) Basic	-0.31	0.09	1.10	0.82	5.35	9.33
(2) Diluted	-0.31	0.09	1.10	0.82	5.35	9.33
XXII. Earning per equity share (for discontinued operations)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXIII. Earning per equity share (for discontinued and continuing operations)						
(1) Basic	-0.31	0.09	1.10	0.82	5.35	9.33
(2) Diluted	-0.31	0.09	1.10	0.82	5.35	9.33

**NOTES :-**

- (A) The above results were reviewed by the Audit committee and thereafter were approved & taken on record by Board of Directors in their respective meetings held on 28th January 2025. These result have been "limited Reviewed" by the Auditor of the Company.  
 (B) The Company has only one segment viz "Life Saving Devices."  
 (C) Figures for the previous period has been regrouped/reclassified wherever necessary.

By order of the Board  
For: Shree Pacetronix Limited



Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 28.01.2025  
Place: PITHAMPUR