

श्री

Shree Pacetronix Ltd.



Pacetroneix®

Date: 19th October, 2024

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 Half Year ended 30th September, 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 Half year ended 30th September, 2024.
2. Standalone and Consolidated Auditor's Limited Review Report on the Unaudited Financial results for the Quarter and half year ended 30th September, 2024.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on **Saturday, 19th October, 2024.**

You are requested to please take the same on record.

Thanking You

Yours faithfully

For SHREE PACETRONIX LIMITED

CIN: L33112MP1988PLC004317



YASH BAGORA
COMPANY SECRETARY

CIN : L33112MP1988PLC004317

Celebrating 30 Years of Cardiac Pacing

Factory & Regd. Office : Plot No. 15, Sector-II,
Pithampur, Dist. DHAR 454 775 (M.P.) INDIA
Phone. : 07292 - 411105, Fax : 07292-400418
Email : pacetronix@hotmail.com
Web Site : www.pacetronix.com

TECHNOLOGY SERVING HUMANITY

Kolkata Addresss :
Swastik Apartment, Ground Floor,
1, Sardar Sankar Road, Tolly Gunj,
Kolkata - 700 026
Ph. : (033) 2464 8931 Fax :2465 7753



Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarterly and Half Yearly ended September 30, 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 half year ended September 30, 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 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). 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: 24072014BKDFRZ8912



S. Naredi

CA S R Naredi
Proprietor
Membership No. 072014

Place: Indore
Date : October 19, 2024

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

Regd. Office : Plot No. 15, Sector II, Industrial Area, Pithampur Dist- Dhar (MP) - 454775

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

E-mail : pacetronix@hotmail.com website: www.pacetronix.com



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Part-I | STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

Rs. in Lakhs except EPS

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)					(Audited)
Income from Operations						
I. Revenue from operations	404.40	485.42	523.34	889.82	1109.43	2204.05
II. Other income	1.82	5.20	1.79	7.12	6.13	13.59
III. Total Revenue (I + II)	406.32	490.62	525.13	896.94	1115.56	2217.64
IV. Expenses:						
Cost of materials consumed	140.99	169.67	239.83	310.86	485.06	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	-6.59	-8.16	-41.15	-12.75	-41.67	-105.68
Employee benefits expense	113.37	118.09	100.38	231.46	195.19	412.07
Finance costs	15.92	12.35	10.78	28.27	17.21	36.37
Depreciation and amortisation expense	18.40	18.16	20.31	36.56	36.93	81.96
Other expenses	119.13	127.88	108.61	247.01	237.75	492.03
Total expenses (IV)	401.22	440.19	438.76	841.41	910.47	1755.36
V. Profit before exceptional and extraordinary items and tax (III -IV)	5.10	50.43	86.37	55.53	205.09	462.28
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	5.10	50.43	86.37	55.53	205.09	462.28
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	5.10	50.43	86.37	55.53	205.09	462.28
X. Tax expense:						
(1) Current tax	3.49	14.54	21.32	18.03	54.22	133.59
(2) Deferred tax	-1.34	-1.35	-1.61	-2.59	-2.60	-7.14
Total Tax Expenses (X)	2.15	13.19	19.71	15.34	51.62	126.45
XI. Profit (Loss) for the period from continuing operations (IX-X)	2.95	37.24	66.66	40.19	153.47	335.83
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. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	2.95	37.24	66.66	40.19	153.47	335.83
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
XVII. Total Comprehensive income (XV + XVI) [Comprising Profit(Loss) and other comprehensive income for the period]	2.95	37.24	66.66	40.19	153.47	335.83
XVIII. Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94	359.94
XIX. Reserve excluding Revaluation Reserve as on Balance Sheet date						955.56
XX. Earnings per equity share (for continuing operations)						
(1) Basic	0.08	1.03	1.85	1.12	4.26	9.33
(2) Diluted	0.08	1.03	1.85	1.12	4.26	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
XXII. Earning per equity share(for discontinued and continuing operations)						
(1) Basic	0.08	1.03	1.85	1.12	4.26	9.33
(2) Diluted	0.08	1.03	1.85	1.12	4.26	9.33



II - SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Particulars	3 Month Ended			6 Month Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)					(Audited)
A	PARTICULARS OF SHAREHOLDING					
1)	Public Shareholding					
- Number of Shares	2726644	2726644	2726644	2726644	2726644	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%	75.75%
2)	Promoter & Promoter Group Shareholding					
a)	Pledged/ Encumbered					
- 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)	Non Encumbered					
- 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%	100.00%	85.22%	100.00%	85.22%
- Percentage of shares (as a % of the total share capital of the company)	20.67%	20.67%	24.25%	20.67%	24.25%	20.67%
PARTICULARS						
B	INVESTORS COMPLAINTS					
a	Pending at the beginning of the quarter					
b	Received during the quarter					
c	Disposed of during the quarter					
d	Remaining unresolved at the end of the quarter					

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 19th October 2024. 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

Akash Sethi
Joint Managing Director
(DIN: 08176396)

Date : 19.10.2024
Place: PITHAMPUR

Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

Regd. Office : Plot No. 15, Sector II, Industrial Area, Pithampur Dist- Dhar (MP) - 454775

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

E-mail : pacetronix@hotmail.com website: www.pacetronix.com

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Particulars	Rs. In Lakh	
	As at 30th Sep 2024	As at 31st March 2024
ASSETS		
Non-current assets		
Property, plant and equipment	322.34	355.25
Capital work-in-progress	0.00	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.38	4.40
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	80.00	80.00
- Other financial assets	73.21	97.28
- Loans	0.00	0.00
Deferred tax assets (Net)	39.32	36.62
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
Total Non current assets	519.25	573.55
Current assets		
Inventories	754.53	574.39
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	702.25	580.82
(iii) Cash and cash equivalents	10.60	10.81
(iv) Bank balance other than (iii) above	94.68	60.62
(v) Loans	7.03	9.17
(vi) Other financial assets	6.60	2.78
Current Tax Assets (Net)	0.00	0.00
Other current assets	306.65	360.18
Total current assets	1971.34	1607.77
TOTAL ASSETS	2490.59	2181.32
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	359.94	359.94
Other equity	995.76	955.56
Total Equity	1355.70	1315.50
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	42.46	52.00
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
Total Non-current liabilities	46.06	55.60
Current liabilities		
Financial liabilities		
- Borrowings	561.41	375.48
- Trade payables	89.43	24.75
- Other financial liabilities	128.06	77.11
Other current liabilities	134.79	146.67
Provisions	102.06	90.96
Current tax liabilities (net)	73.08	95.25
Total Current Liabilities	1088.83	810.22
TOTAL EQUITY AND LIABILITIES	2490.59	2181.32

By order of the Board
for: Shree Pacetronix Limited



Date : 19.10.2024
Place: PITHAMPUR

Akash Sethi
Joint Managing Director
(DIN: 08176396)

Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

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STANDALONE CASH FLOW STATEMENT

Rs. In Lakh

Particulars	Half Year Ended	
	As at 30th Sep 2024	As at 30th Sep 2023
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	55.53	205.09
Adjusted for:		
Depreciation and Amortisation Expense	36.56	36.93
Interest Income	(3.81)	(2.91)
Interest paid	28.27	17.21
Operating Profit before Working Capital Changes	116.55	256.32
Adjusted for:		
Trade & other Receivables	(149.58)	(207.89)
Inventories	(180.14)	(106.67)
Trade & Other Payables	114.85	106.18
Cash Generated from Operations	(98.32)	47.94
Taxes Paid	(40.20)	(61.00)
NET CASH FROM OPERATING ACTIVITIES	(138.52)	(13.06)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	24.06	11.11
Purchase of Fixed Assets	(3.62)	(95.89)
Interest Income	3.81	2.91
Bank balance other than cash and cash equivalents	(34.06)	(13.04)
NET CASH FROM INVESTING ACTIVITIES	(9.81)	(94.91)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings (Net)	(9.54)	29.02
Proceeds from Short Term Borrowings (Net)	185.93	96.38
Interest Paid	(28.27)	(17.21)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	148.12	108.19
Net Increase / Decrease (-) in Cash and Cash Equivalents	(0.21)	0.21
Opening Balance of Cash and Cash Equivalents	10.81	6.28
Closing Balance of Cash and Cash Equivalents	10.60	6.49

By order of the Board
for: Shree Pacetronix Limited



Akash Sethi
Joint Managing Director
(DIN: 08176396)

Date : 19.10.2024
Place: PITHAMPUR



Independent Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 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 half year ended September 30, 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 assets of Rs. 182.31 Lakhs as at September 30, 2024, total revenues of Rs.3.29 Lakhs and Rs. 6.58 Lakhs, total net profit after tax of Rs. 0.41 Lakhs and Rs. 0.42 Lakhs and total comprehensive income of Rs. 0.41 Lakhs and Rs. 0.42 Lakhs for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024, respectively as considered in the Statement. These interim financial results have been reviewed by us, 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 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: 24072014BKDFS9348



S Naredi

CA S R Naredi
Proprietor
Membership No. 072014

Place: Indore
Date : October 19, 2024

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Particulars	Rs. In Lakhs except EPS					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)					(Audited)
Income from Operations						
I. Revenue from operations	404.40	485.42	523.34	889.82	1109.43	2204.05
II. Other income	2.06	5.34	1.92	7.40	6.40	14.06
III. Total Revenue (I + II)	406.46	490.76	525.26	897.22	1115.83	2218.11
IV. Expenses:						
Cost of materials consumed	140.99	169.87	239.82	310.86	465.05	838.6
Purchases of Stock-in-Trade	0	0.00	0.00	0.00	0.00	0
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-6.59	(6.16)	(41.16)	(12.75)	(41.68)	(105.68)
Employee benefits expense	113.37	118.09	100.38	231.46	195.19	412.07
Finance costs	15.92	12.35	10.78	28.27	17.48	36.5
Depreciation and amortisation expense	21.12	20.88	20.31	42.00	36.93	95.23
Other expenses	116.27	125.28	108.96	241.55	238.40	479.14
Total expenses	401.08	440.31	439.09	841.39	911.37	1755.86
V. Profit before exceptional and extraordinary items and tax (III -IV)	5.38	50.45	86.17	55.83	204.46	462.25
VI. Exceptional items	0	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	5.38	50.45	86.17	55.83	204.46	462.25
VIII. Extraordinary items	0	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	5.38	50.45	86.17	55.83	204.46	462.25
X. Tax expense:						
(1) Current tax	3.44	14.63	21.32	18.07	54.22	133.59
(2) Deferred tax	-1.43	-1.43	-1.67	-2.86	-2.77	-7.15
Total Tax Expenses	2.01	13.20	19.65	15.21	51.45	126.44
XI. Profit (Loss) for the period from continuing operations (IX-X)	3.37	37.25	66.52	40.62	153.01	335.81
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. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	3.37	37.25	66.52	40.62	153.01	335.81
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
XVII. Total Comprehensive income (XV + XVI) (Comprising Profit(Loss) and other comprehensive income for the period)	3.37	37.25	66.52	40.62	153.01	335.81
XVIII. Total Comprehensive income for the period attributable to:						
(i) Owners of the Company	3.37	37.25	66.52	40.62	153.01	335.81
(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XIX. Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94	359.94
XX. Reserve excluding Revaluation Reserve as on Balance Sheet date						943.22
XXI. Earnings per equity share (for continuing operations)						
(1) Basic	0.09	1.03	1.85	1.13	4.25	9.33
(2) Diluted	0.09	1.03	1.85	1.13	4.25	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	0.09	1.03	1.85	1.13	4.25	9.33
(2) Diluted	0.09	1.03	1.85	1.13	4.25	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 19th October, 2024. 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

Akash Sethi
Joint Managing Director
(DIN: 08176396)

Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

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

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	Rs. in Lakh	
	As at 30th Sep 2024 (Unaudited)	As at 31st March 2024 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	377.35	415.70
Capital work-in-progress	92.63	92.63
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	8.38	8.40
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	0.00	0.00
- Other financial assets	78.52	102.58
- Loans	0.00	0.00
Deferred tax assets (Net)	44.05	41.18
Income Tax Assets (Net)	6.70	6.70
Other Non-current Assets	0.00	0.00
Total Non current assets	607.63	667.19
Current assets		
Inventories	754.53	574.39
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	593.28	465.75
(iii) Cash and cash equivalents	19.75	11.42
(iv) Bank balance other than (iii) above	94.68	69.17
(v) Loans	7.03	9.16
(vi) Other financial assets	7.70	3.70
Current Tax Assets (Net)	0.00	0.00
Other current assets	399.24	373.79
Total current assets	1876.30	1507.38
TOTAL ASSETS	2483.93	2174.57
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	359.94	359.94
Other equity	983.84	943.22
Non Controlling Interest	0.06	0.06
Total Equity	1343.84	1303.22
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	44.96	54.49
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
Current liabilities		
Financial liabilities		
- Borrowings	561.41	383.98
- Trade payables	89.43	24.75
- Other financial liabilities	130.56	71.46
Other current liabilities	134.94	146.86
Provisions	102.06	90.96
Current tax liabilities (net)	73.13	95.25
Total Liabilities	1140.09	871.35
TOTAL EQUITY AND LIABILITIES	2483.93	2174.57

By order of the Board
for: Shree Pacetronix Limited



Date : 19.10.2024
Place: PITHAMPUR

Akash Sethi
Joint Managing Director
(DIN: 08176396)

Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

Regd. Office : Plot No. 15, Sector II, Industrial Area, Pithampur Dist- Dhar (MP) - 454775

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

E-mail : pacetronix@hotmail.com website: www.pacetronix.com

CONSOLIDATED CASH FLOW STATEMENT

(Rs. In Lakh)

Particulars	Half Year Ended	
	As at 30th Sep 2024	As at 30th Sep 2023
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	55.83	204.46
Adjusted for:		
Depreciation and Amortisation Expense	42.00	36.93
Interest Income	(4.09)	(3.19)
Interest paid	28.27	17.48
Operating Profit before Working Capital Changes	122.01	255.68
Adjusted for:		
Trade & other Receivables	(154.95)	(216.59)
Inventories	(180.14)	(106.68)
Trade & Other Payables	114.47	106.25
Cash Generated from Operations	(98.61)	38.66
Taxes Paid	(40.20)	(61.00)
NET CASH FROM OPERATING ACTIVITIES	(138.81)	(22.34)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	24.06	11.11
Purchase of Fixed Assets	(3.82)	(95.89)
Interest Income	4.09	3.19
Bank balance other than cash and cash equivalents	(25.51)	(13.04)
NET CASH FROM INVESTING ACTIVITIES	(0.98)	(94.63)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings (Net)	(9.54)	29.02
Proceeds from Short Term Borrowings (Net)	185.93	105.30
Interest Paid	(28.27)	(17.48)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	148.12	116.84
Net Increase / Decrease (-) in Cash and Cash Equivalents	8.33	(0.13)
Opening Balance of Cash and Cash Equivalents	11.42	7.12
Closing Balance of Cash and Cash Equivalents	19.75	6.99

By order of the Board
for Shree Pacetronix Limited



Date : 19.10.2024
Place: PITHAMPUR

Akash Sethi
Joint Managing Director
(DIN: 08176396)