



SHETRON LIMITED
THE NAME BEHIND THE NAMES

Date: 12th February, 2025

To

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400001

Dear Sirs,

Sub: Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

In continuation to submission of financial results, pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Please take the above on record and kindly treat this as compliance with the SEBI (LODR) Regulations, 2015.

Thanking you
Yours sincerely



Jyoti Kumari
Company Secretary and Compliance Officer
M. No.: A37403





N. Naresh and Co.
Chartered Accountants

23 Amarjyothi Layout, Sanjay Nagar
Main Road, Near Vaibhav Theatre
Bangalore-560094 Ph 47811395

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to Board of Directors of **M/s.Shetron Limited**

1. We have reviewed the accompanying statement of unaudited financial results of M/s Shetron Limited for the period ended 31st December 2024 (the Statement) prepared and being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. 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 an analytical procedure 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 opinion.

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 financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Bangalore

11th February 2025

UDIN: **25025859BMJMEW6229`**

For N.Naresh and Co

SETHURAMAN
VENKATESAN

Digitally signed by
SETHURAMAN VENKATESAN
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S.VENKATESAN
PARTNER
M No 025859

SHETRON LIMITED

CIN: L21014KA1980PLC003842

Regd. Office: Plot No.1, Bommasandra Industrial Area, Hosur Road Bangalore - 560 099

Rs. In Lakhs

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

Particulars	QUARTER ENDED			NINE MONTHS ENDED		Year Ended 31.03.24 Audited
	31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	
1 Income						
a) Revenue from Operations	5,184	5,791	5,005	17,432	18,836	23,988
b) Other Income	5	18	10	55	50	84
Net Sales/Income from Operations	5,189	5,809	5,015	17,487	18,886	24,072
2 Expenses :						
a) Cost of Material Consumed	3,494	4,495	3,205	12,322	13,377	17,420
b) Purchase of stock-in-Trade	-	-	-	-	-	-
c) Changes in Inventories of Finished goods, work-in- Progress and Stock-in- Trade	28	(425)	141	10	265	(274)
d) Excise Duty	-	-	-	-	-	-
e) Employee benefits expense	642	635	597	1,925	1,778	2,444
f) Finance Costs	193	206	213	634	707	884
g) Depreciation and amortisation expenses	151	150	155	448	445	610
h) Other Expenses	616	618	453	1,740	1,558	2,070
Total Expenses	5,124	5,679	4,764	17,079	18,130	23,154
3 Profit/ (Loss) before exceptional items and Tax (1-2)	65	130	251	408	756	918
4 Exceptional Items	-	-	-	-	-	-
5 Profit/ (Loss) before Tax (3 + 4)	65	130	251	408	756	918
6 Tax expenses						
a) Current Tax	45	20	75	125	215	264
b) Deferred Tax	-	-	-	-	-	1
Total Tax	45	20	75	125	215	265
7 Net Profit / (Loss) from the period/year (5-6)	20	110	176	283	541	653
8 Other Comprehensive Income						
i) Items that will not be reclassified to profit or loss						
a) Remeasurement of the net defined benefit liability/asset	-	-	-	-	-	-
b) Income tax related to above	-	-	-	-	-	-
ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income	-	-	-	-	-	-
9 Total Comprehensive Income (7+ 8)	20	110	176	283	541	653
10 (i) Earning per Share (before extraordinary items) (not annualised)						
a) Basic	0.22	1.22	1.96	3.14	6.01	7.26
a) Diluted	0.22	1.22	1.96	3.14	6.01	7.26
(ii) Earning per Share (after extraordinary items) (not annualised)						
a) Basic	0.22	1.22	1.96	3.14	6.01	7.26
a) Diluted	0.22	1.22	1.96	3.14	6.01	7.26

1. The above Un-audited Financial Results for the Third Quarter and Nine months Ended 31st December, 2024 which have been subjected to Limited Review by Statutory Auditor of the Company as reviewed and recommended by the Audit Committee, were approved by the Board of Directors at its meeting held on 11th February, 2025.

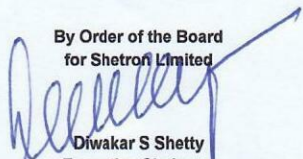
2. Segment Reporting: The Company is engaged in the manufacture of Metal Packaging and hence results are reported under one segment.

3. Figures of the corresponding period have been re-classified/regrouped wherever considered necessary.

4. The above financial results have been prepared in accordance with the recognition and measurement principles states therein prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other Accounting principles generally accepted in India.

Place: Bengaluru
Date: 11-02-2025

By Order of the Board
for Shetron Limited


Divakar S Shetty
Executive Chairman

SHETRON LIMITED

CIN: L21014KA1980PLC003842

Regd. Office: Plot No.1, Bommasandra Industrial Area, Hosur Road Bangalore - 560 099

Tel : +91-80-27832290/91/92/46

Website: www.shetron.com; Email: investors@shetrongroup.com

- A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable
- B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable
- C. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable
- D. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

