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Shree Pacetronix Ltd.



Pacetrone®

Date: 19th April, 2025

To,
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street
Mumbai (M.H.) - 400001

Subject: Certificate for Non-Applicability of Corporate Governance provisions under Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter Ended on 31.03.2025.

Scrip Code - 527005; ISIN - INE847D01010

Dear Sir/Ma'am,

With reference to the above subject and pursuant to Regulation 15(2) of Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, details of paid-up capital and net worth of the Company as per **last audited Financial Statements of the Company i.e. financial year ended 31st March, 2024** are as follows:

- (1) **Paid-up equity capital of the Company** as on 31st March 2024 is Rs. 3,59,94,000/- (Rupees Three Crores Fifty Nine Lacs Ninety Four Thousands only).
- (2) **Net-worth of the Company** as on 31st March 2024 is Rs. 13,00,50,315/- (Rupees Thirteen Crores Fifty Thousand Three Hundred and Fifteen Only).

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

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Hence, as per Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Corporate Governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable on the Company. Accordingly requirement for compliance with Corporate Governance provisions are not applicable to the Company and further Company is not required to submit Corporate Governance report under Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the **Quarter and Financial Year Ended on 31st March 2025**.

Further, the Company shall file a fresh Certificate on the Basis of Audited Financial Statements for the Financial Ended on **31st March 2025**.

Please take note of the same.

Thanking You
Yours faithfully

For **SHREE PACETRONIX LIMITED**
CIN: L33112MP1988PLC004317

AKASH SETHI
JOINT MANAGING DIRECTOR
(DIN: 08176396)

Enclosure:

- A certificate from Company Secretary certifying the paid up capital and Net worth of the Company for the Financial Year ended on **31st March, 2024**.
- The Audited Financial Results for the Financial Year ended on **31st March, 2024**.

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CERTIFICATE FROM COMPANY SECRETARY

This is to certify that the paid up equity capital of the Company **SHREE PACETRONIX LIMITED** was not exceeding Rs.10 Crores and Net worth was not exceeding Rs. 25 Crores as on the last day of the **previous Financial year i.e. 31st March 2024**.

The details of paid-up capital and net worth of the Company as per last audited Financial Statements of the Company as on **31st March, 2024** are as follows:

- (1) **Paid-up equity capital:** Rs. 3,59,94,000/- (Rupees Three Crores Fifty Nine Lacs Ninety Four Thousands only).
- (2) **Net-worth:** Rs. 13,00,50,315/- (Rupees Thirteen Crores Fifty Thousand Three Hundred and Fifteen Only).

For **SHREE PACETRONIX LIMITED**
CIN: L33112MP1988PLC004317

YASH BAGORA
COMPANY SECRETARY
Date: 19th April, 2025
Place: Pithampur

CIN : L33112MP1988PLC004317

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Shraddha Jain

Practicing Company Secretary

107, Gold Arcade,

3/1, New Palasia,

Indore (MP), India - 452003

Phone: (0731) 2535841

E-mail: shraddhajain2204@gmail.com

To,
The General Manager,
Department of Corporate Services,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street
Mumbai (M.H.) - 400001

Scrip Code - 527005; ISIN - INE847D01010

Subject: Certificate for Non-Applicability of Corporate Governance provisions under Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter Ended on 30.06.2024.

With reference to the above subject and pursuant to Regulation 15(2) of Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, details of paid-up capital and net worth of the Company as per three Preceding Financial years are shown below in the table:

Sr. No.	Financial Year (F.Y.)	Paid up Capital (In Rupees)	Net Worth (In Rupees)
1.	Financial Year 2023-24	3,59,94,000	13,00,50,315
2.	Financial Year 2022-23	3,59,94,000	9,64,66,830
3.	Financial Year 2021-22	3,59,94,000	6,39,90,798

Hence, I certify that the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply to the Company and further Company is not required to submit quarterly compliance report on corporate governance under Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the Financial Year 2024-2025.

Place: Indore
Date: 20th July 2024

**SHRADD
HA JAIN**

Shraddha Jain

Practicing Company Secretary

ACS No. - 39488 CP - 14717

Peer Review No.: 1765_2022

UDIN: A039488F000791096

Digitally signed by SHRADDHA JAIN
DN: cn=SHRADDHA JAIN, o=SHRADDHA JAIN, email=SHRADDHA.JAIN@INDORE.COM, c=IN
c=IN, email=SHRADDHA.JAIN@INDORE.COM, o=SHRADDHA JAIN, ou=SHRADDHA JAIN, cn=SHRADDHA JAIN
Date: 2024.07.20 16:47:10 +05'30'

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Shree Pacetronix Ltd.



Pacetroneix®

Date: 30th May, 2024

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

Scrip Code - 527005; ISIN - INE847D01010

Subject: Submission of Audited Financial Results (Standalone and Consolidated) along with Audit Report for the Quarter and Financial Year ended 31st March, 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. Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2024.
2. Audit Report on the Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2024.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on **Thursday, 30th May, 2024.**

You are requested to please take the same on record.

Thanking You
Yours faithfully

FOR SHREE PACETRONIX LIMITED
CIN- L33112MP1988PLC004317

**AKASH
SETHI**

Digitally signed by
AKASH SETHI
Date: 2024.05.30
19:39:54 +05'30'

AKASH SETHI
JOINT MANAGING DIRECTOR
DIN: 08176396

Enclosure: a/a

CIN : L33112MP1988PLC004317

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S R NAREDI & COMPANY
(CHARTERED ACCOUNTANTS)

Off:-204, MANAS BHAWAN EXTN.,
11, R.N.T. MARG,
INDORE – 452001(M.P)-IN

Email- naredisr@gmail.com

M- 98270-34764, T – 0731- 2513878

Independent Auditor's Report on Annual Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of **Shree Pacetronix Limited**,

Opinion

We have audited the standalone financial results of **Shree Pacetronix Limited** ('the Company') for the year ended March 31, 2024, which are included in the accompanying Statement of Standalone Financial Results for the quarter and year ended March 31, 2024, the statement of cash flow for the year ended March 31, 2024 and the statement of Assets and Liabilities on that date together with the notes thereon ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with relevant SEBI Circulars.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Regulation read with the Circular in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's Responsibility for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the



provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the standalone financial results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of above matter.



Place: Indore

Date : 30th May, 2024

For: S R Naredi & Company.
Chartered Accountants
Firm Registration No. 002818C

A handwritten signature in green ink, appearing to read "S. Naredi", with a horizontal line underneath.

CA S R Naredi
Proprietor
Membership No. 072014
UDIN: 24072014BKDFNL1383

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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

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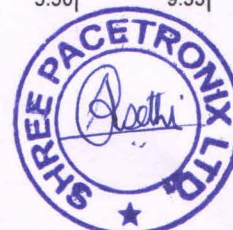
E-mail : pacetronix@hotmail.com website: www.pacetronix.com



AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Part-I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Particulars		Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Standalone				
Income from Operations						
I.	Revenue from operations	665.00	429.62	751.57	2204.05	2019.35
II.	Other income	4.46	3.00	3.55	13.59	8.71
III.	Total Revenue (I + II)	669.46	432.62	755.12	2217.64	2028.06
IV.	Expenses:					
	Cost of materials consumed	177.71	195.84	209.40	838.61	725.83
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-20.22	-43.79	-3.62	-105.68	-35.27
	Employee benefits expense	118.38	98.50	109.54	412.07	358.01
	Finance costs	9.15	10.01	7.75	36.37	29.55
	Depreciation and amortisation expense	23.01	22.02	15.23	81.96	62.86
	Other expenses	160.26	94.02	136.51	492.03	427.36
	Total expenses (IV)	468.29	376.60	474.81	1755.36	1568.34
V.	Profit before exceptional and extraordinary items and tax (III -IV)	201.17	56.02	280.31	462.28	459.72
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax (V - VI)	201.17	56.02	280.31	462.28	459.72
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX.	Profit before tax (VII- VIII)	201.17	56.02	280.31	462.28	459.72
X.	Tax expense:					
	(1) Current tax	61.47	17.90	87.70	133.59	143.80
	(2) Deferred tax	-2.87	-1.67	-5.39	-7.14	-8.84
	Total Tax Expenses	58.60	16.23	82.31	126.45	134.96
XI.	Profit (Loss) for the period from continuing operations (IX-X)	142.57	39.79	198.00	335.83	324.76
XII.	Profit/(loss) from discontinuing operations	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
XIV.	Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV.	Profit (Loss) for the period (XI + XIV)	142.57	39.79	198.00	335.83	324.76
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
	(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
b	(i) Item that will be reclassified to Profit or Loss	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
XVII.	Total Comprehensive income (XV + XVI) [Comprising Profit(Loss) and other comprehensive income for the period]	142.57	39.79	198.00	335.83	324.76
XVIII.	Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94
XIX.	Reserve excluding Revaluation Reserve as on Balance Sheet date				955.56	619.73
XX.	Earnings per equity share (for continuing operations)					
	(1) Basic	3.96	1.11	5.50	9.33	9.02
	(2) Diluted	3.96	1.11	5.50	9.33	9.02
XXI.	Earning per equity share (for discontinued operations)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XXII.	Earning per equity share(for discontinued and continuing operations)					
	(1) Basic	3.96	1.11	5.50	9.33	9.02
	(2) Diluted	3.96	1.11	5.50	9.33	9.02



Part -II - SELECT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
A PARTICULARS OF SHAREHOLDING					
1) Public Shareholding					
- Number of Shares	2726644	2726644	2726644	2726644	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%
2) Promoter & Promoter Group Shareholding					
a) Pledged/ Encumbered					
- Number of Shares	128965	0	0	128965	0
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	14.78%	0	0	14.78%	0
- Percentage of shares (as a % of the total share capital of the company)	3.58%	0	0	3.58%	0
b) Non Encumbered					
- Number of Shares	743791	872756	872756	743791	872756
- Percentage of shares (as a % of the total share capital of the company)	20.66%	24.25%	24.25%	20.66%	24.25%
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	85.22%	100.00%	100.00%	85.22%	100.00%
PARTICULARS					
B INVESTORS COMPLAINTS					
a Pending at the beginning of the quarter	1	1	0	-	-
b Received during the quarter	1	2	2	-	-
c Disposed of during the quarter	2	2	2	-	-
d Remaining unresolved at the end of the quarter	0	1	0	-	-

NOTES :-

(A) The above results were reviewed by the Audit committee and thereafter were approved and taken on record by Board of Directors in their respective meetings held on 30th May 2024. These result have been Audited 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.

(D) The figures for the quarters ended 31st March 2024 and 31st March 2023 are balancing figures between audited figures in respect of the full financial year and the published year to date figure upto 31st December 2023 and 31st December 2022 respectively. Also, the figures upto the end of third quarter were only reviewed and not subject to audit.

Date : 30.05.2024
Place: PITHAMPUR



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



Audited Standalone Statement of Assets and Liabilities

Particulars	Rs. In Lakh	
	As at 31st March 2024 (Audited)	As at 31st March 2023 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	355.25	302.98
Capital work-in-progress	0.00	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.40	4.44
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	97.28	41.01
- Loans	0.00	0.00
Deferred tax assets (Net)	36.62	29.48
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
Total Non current assets	573.55	457.91
Current assets		
Inventories	574.39	298.45
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	580.82	601.11
(iii) Cash and cash equivalents	10.81	6.28
(iv) Bank balance other than (iii) above	60.62	77.21
(v) Loans	9.17	0.57
(vi) Other financial assets	2.78	3.44
Current Tax Assets (Net)	0.00	0.00
Other current assets	369.18	215.49
Total current assets	1607.77	1202.55
TOTAL ASSETS	2181.32	1660.46
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	359.94	359.94
Other equity	955.56	619.73
Total Equity	1315.50	979.67
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	52.00	33.14
- 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	55.60	36.74
Current liabilities		
Financial liabilities		
- Borrowings	375.48	182.99
- Trade payables	24.75	61.37
- Other financial liabilities	77.11	79.19
Other current liabilities	146.67	171.15
Provisions	90.96	72.78
Current tax liabilities (net)	95.25	76.57
Total Current Liabilities	810.22	644.05
TOTAL EQUITY AND LIABILITIES	2181.32	1660.46

Date : 30.05.2024
Place: PITHAMPUR



By order of the Board
for Shree Pacetronix Limited

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

Audited Standalone Cash Flow Statement

		Rs. In Lakh	
	Particulars	Year Ended 31st March 2024	Year Ended 31st March 2023
		Audited	Audited
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
I.	Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	462.28	459.72
II.	Adjusted for:		
	Depreciation and Amortisation Expense	81.96	62.86
	Interest Income	(6.21)	(6.56)
	Interest paid	36.37	29.55
	Profit on sale of fixed assets	(0.19)	0.43
III.	Operating Profit before Working Capital Changes (I+II)	574.21	546.00
IV.	Adjusted for:		
	Trade & other Receivables	(141.34)	(229.11)
	Inventories	(275.94)	(132.29)
	Trade & Other Payables	(44.99)	151.44
V.	Cash Generated from Operations (III + IV)	111.94	336.04
VI.	Taxes Paid	(114.92)	(91.52)
VII.	NET CASH FROM OPERATING ACTIVITIES (V+VI)	(2.98)	244.52
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Cash flow from Other financial assets	(56.26)	(4.41)
	Sale of Fixed Assets	3.80	2.90
	Purchase of Fixed Assets	(137.80)	(122.46)
	Bank balance other than cash and cash equivalents	16.59	(23.54)
	Interest Income	6.21	6.56
		(167.46)	(140.95)
	NET CASH FROM INVESTING ACTIVITIES		
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings (Net)	18.86	(23.04)
	Proceeds from Short Term Borrowings (Net)	192.48	(48.44)
	Interest Paid	(36.37)	(29.55)
		174.97	(101.03)
	NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES		
	Net Increase / Decrease (-) in Cash and Cash Equivalents	4.53	2.54
	Opening Balance of Cash and Cash Equivalents	6.28	3.74
	Closing Balance of Cash and Cash Equivalents	10.81	6.28

By order of the Board
for: Shree Pacetronix Limited



Date : 30.05.2024
Place: PITHAMPUR

Akash Sethi
Joint Managing Director
DIN:08176396



S R NAREDI & COMPANY
(CHARTERED ACCOUNTANTS)

Off:-204, MANAS BHAWAN EXTN.,
11, R.N.T. MARG,
INDORE – 452001 MP IN

Email- naredisr@gmail.com

M- 98270-34764, T – 0731- 2513878

Independent Auditor's Report on Annual Audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors of Shree Pacetronix Limited,

Opinion:

We have audited the 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 year ended March 31, 2024, which are included in the accompanying Statement of Consolidated Financial Results for the quarter and year ended March 31, 2024, the statement of cash flow for the year ended March 31, 2024 and the statement of Assets and Liabilities on that date together with the notes thereon ('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 ('the Regulation') read with relevant SEBI Circulars.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of the auditor on separate audited financial results of the subsidiary, the Statement:

- includes the financial results of the subsidiary "**Shree Coratomic Limited**";(CIN: U33112MP1995PLC008917)
- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and Consolidated other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

Basis of Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results" section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of audit report of the auditor referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's Responsibility for the Consolidated Financial Results:

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



The respective Boards of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group is responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibility for the Audit of the Consolidated Annual Financial Results:

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associate to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and its subsidiary included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters:

The Financial results include the audited Financial Results of one subsidiary Company, Shree Coratomic Limited, included in the audited consolidated financial results, whose financial results reflect total assets of Rs. 188.32 lacs as at 31st March 2024, total revenue of Rs. 14.46 lacs and Rs. 20.67 lacs, total net profit/ (loss) after tax of Rs. 0.56 lacs and Rs. (0.03) lacs for the quarter and year ended March 31, 2024 respectively and cash outflow (net) of Rs 0.24 lacs for the year ended 31st March 2024, as considered in the consolidated annual financial results, which have been audited by us. The independent auditors' reports on financial results of the subsidiary, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report and procedures performed by us as stated in paragraph above.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the financial results certified by the Board of Directors.

The Statement includes the consolidated financial results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of above matter.

Place: Indore

Date : 30th May, 2024



For: S R Naredi & Company.
Chartered Accountants
Firm Registration No. 002818C

S. Naredi

CA S R Naredi
Proprietor
Membership No. 072014
UDIN: 24072014BKDFNM6829

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

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



AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

Rs. In Lakh except EPS

Particulars	Quarter Ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income from Operations					
I. Revenue from operations	665.00	429.62	751.58	2204.05	2025.55
II. Other income	4.52	3.14	3.57	14.06	9.15
III. Total Revenue (I + II)	669.52	432.76	755.15	2218.11	2034.70
IV. Expenses:					
Cost of materials consumed	177.71	195.84	209.36	838.60	725.79
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-20.22	-43.78	-3.62	-105.68	-35.27
Employee benefits expense	118.38	98.50	109.54	412.07	358.01
Finance costs	9.02	10.00	7.75	36.50	29.58
Depreciation and amortisation expense	36.28	22.02	15.23	95.23	62.86
Other expenses	146.42	94.32	139.59	479.14	431.70
Total expenses (IV)	467.59	376.90	477.85	1755.86	1572.67
V. Profit before exceptional and extraordinary items and tax (III - IV)	201.93	55.86	277.30	462.25	462.03
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	201.93	55.86	277.30	462.25	462.03
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	201.93	55.86	277.30	462.25	462.03
X. Tax expense:					
(1) Current tax	61.47	17.90	87.87	133.59	144.30
(2) Deferred tax	-2.68	-1.70	-6.23	-7.15	-8.23
Total Tax Expenses (X)	58.79	16.20	81.64	126.44	136.07
XI. Profit (Loss) for the period from continuing operations (IX- X)	143.14	39.66	195.66	335.81	325.96
XII. Profit/(loss) from discontinuing operations	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
XIV. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	143.14	39.66	195.66	335.81	325.96
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
(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
b (i) Item that will be reclassified to Profit or Loss	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
XVII. Total Comprehensive income (XV + XVI) (Comprising Profit(Loss) and other comprehensive income for the period)	143.14	39.66	195.66	335.81	325.96
XVIII. Total Comprehensive income for the period attributable to:					
(i) Owners of the Company	143.14	39.66	195.66	335.81	325.96
(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00
XVIII. Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94
XIX. Reserve excluding Revaluation Reserve as on Balance Sheet date				943.22	607.41
XX. Earnings per equity share (for continuing operations)					
(1) Basic	3.98	1.10	5.44	9.33	9.06
(2) Diluted	3.98	1.10	5.44	9.33	9.06
XXI. Earning per equity share (for discontinued operations)					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XXII. Earning per equity share (for discontinued and continuing operations)					
(1) Basic	3.98	1.10	5.44	9.33	9.06
(2) Diluted	3.98	1.10	5.44	9.33	9.06

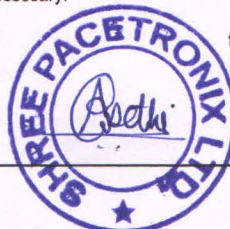
NOTES :-

(A) The above results were reviewed by the Audit committee and thereafter were approved and taken on record by Board of Directors in their respective meetings held on 30th May 2024. These result have been Audited 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 : 30.05.2024
Place: PITHAMPUR

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

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

Consolidated Statement of Assets and Liabilities

Particulars	Rs. In Lakh	
	As at	As at
	31st March 2024 (Audited)	31st March 2023 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	415.70	303.34
Capital work-in-progress	92.63	165.99
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	8.40	8.44
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	102.58	54.88
- Loans	0.00	0.00
Deferred tax assets (Net)	41.18	34.02
Income Tax Assets (Net)	6.70	6.70
Other Non-current Assets	0.00	0.00
Total Non current assets	667.19	573.37
Current assets		
Inventories	574.39	298.45
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	465.75	471.13
(iii) Cash and cash equivalents	11.42	7.12
(iv) Bank balance other than (iii) above	69.17	77.21
(v) Loans	9.16	0.57
(vi) Other financial assets	3.70	3.94
Current Tax Assets (Net)	0.00	0.00
Other current assets	373.79	222.32
Total current assets	1507.38	1080.74
TOTAL ASSETS	2174.57	1654.11



EQUITY AND LIABILITIES		
Equity		
Equity Share capital	359.94	359.94
Other equity	943.22	607.41
Non Controlling Interest	0.06	0.06
Total Equity	1303.22	967.41
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	54.49	35.64
- 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	383.98	182.99
- Trade payables	24.75	61.37
- Other financial liabilities	71.46	82.08
Other current liabilities	146.86	171.35
Provisions	90.96	72.78
Current tax liabilities (net)	95.25	76.89
Total Liabilities	871.35	686.70
TOTAL EQUITY AND LIABILITIES	2174.57	1654.11

By order of the Board
for: Shree Pacetronix Limited



Akash Sethi
Joint Managing Director

Date : 30.05.2023
Place: PITHAMPUR

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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



Audited Consolidated Cash Flow Statement

Rs. In Lakh

Particulars	Year Ended 31st March 2024 Audited	Year Ended 31st March 2023 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	462.25	462.03
Adjusted for:		
Depreciation and Amortisation Expense	95.23	62.86
Interest Income	(6.68)	(7.00)
Interest paid	36.50	29.58
Profit on sale of fixed assets	(0.19)	0.43
Operating Profit before Working Capital Changes	587.11	547.90
Adjusted for:		
Trade & other Receivables	(154.44)	(291.98)
Inventories	(275.94)	(132.29)
Trade & Other Payables	(53.55)	145.21
Cash Generated from Operations	103.18	268.84
Taxes Paid	(115.24)	(94.61)
NET CASH FROM OPERATING ACTIVITIES	(12.06)	174.23
B. CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	(47.71)	(4.41)
Sale of Fixed Assets	3.80	2.90
Purchase of Fixed Assets	(137.80)	(123.44)
Bank Balance other than cash & cash Equivalent	8.03	(23.54)
Interest Income	6.68	7.00
NET CASH FROM INVESTING ACTIVITIES	(167.00)	(141.49)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings (Net)	18.86	(23.04)
Proceeds from Short Term Borrowings (Net)	200.99	(62.43)
Interest Paid	(36.49)	(29.58)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	183.36	(115.05)
Net Increase / Decrease (-) in Cash and Cash Equivalents	4.30	(82.31)
Opening Balance of Cash and Cash Equivalents	7.12	89.43
Closing Balance of Cash and Cash Equivalents	11.42	7.12

By order of the Board
for: Shree Pacetronix Limited



Akash Sethi
Joint Managing Director
DIN: 08176396

Date : 30.05.2024
Place: PITHAMPUR



Date: 30/05/2024.

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

Subject: Declaration under Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Scrip Code - 527005; ISIN - INE847D01010

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time, we, the undersigned, hereby affirm and declare that CA S R Naredi, Statutory Auditor of our Company has not expressed any "Modified Opinion/ Audit Qualification" in the Audit Report accompanying the Annual Audited Financial Statements (Standalone and Consolidated) of our Company for the financial year ended 31st March 2024 and accordingly the statement on impact of audit qualification is not required to be given.

You are requested to please consider and take on record the same.

S.NO.	NAME	DESIGNATION	SIGNATURE
1.	Akash Sethi	Joint Managing Director DIN:08176396	
2.	Ashok Atulkar	Chief Financial Officer PAN: AUYP A1565C	

Celebrating 30 Years of Cardiac Pacing

CIN : L33112MP1988PLC004317

Factory & Regd. Office : Plot No. 15, Sector-II,
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TECHNOLOGY SERVING HUMANITY

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