

Date: 16<sup>th</sup> April, 2026

To,  
The General Manager,  
Department of Corporate Services,  
BSE 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 and Year Ended on 31<sup>st</sup> March, 2026.**

**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 31<sup>st</sup> March, 2025** are as follows:

- (1) **Paid-up equity capital of the Company** as on 31<sup>st</sup> March 2025 is Rs. 3,59,94,000/- (Rupees Three Crores Fifty-Nine Lacs Ninety-Four Thousands only).
- (2) **Net-worth of the Company** as on 31<sup>st</sup> March 2025 is Rs. 13,90,80,715/- (Rupees Thirteen Crores Ninety Lacs Eighty Thousand Seven Hundred and Fifteen Only).

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

Celebrating 33 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

**CIN No. L33112MP1988PLC004317**

**TECHNOLOGY SERVING HUMANITY**

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

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 31<sup>st</sup> March, 2026.**

Further, the Company shall file a fresh Certificate on the Basis of Audited Financial Statements for the Financial Ended on **31<sup>st</sup> March, 2026.**

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 **31<sup>st</sup> March, 2025.**
- The Audited Financial Results for the Financial Year ended on **31<sup>st</sup> March, 2025.**

**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. 31<sup>st</sup> March, 2025**.

However, during the quarter, the Company increased its paid-up equity share capital from Rs. 3,67,45,500 to Rs. 3,74,97,000 pursuant to the resolution passed at the Board Meeting held on 20<sup>th</sup> March 2026. Notwithstanding the said increase, the Company continued to remain within the threshold limits prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as its paid-up equity share capital did not exceed Rs. 10 crores and its net worth remained below Rs. 25 crores.

The details of paid-up capital and net worth of the Company as per last audited Financial Statements of the Company as on **31<sup>st</sup> March, 2025** 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. 13,90,80,715/- (Rupees Thirteen Crores Ninety Lacs Eighty Thousand Seven Hundred and Fifteen Only).

For **SHREE PACETRONIX LIMITED**  
CIN: L33112MP1988PLC004317

**RUPALI AHIRE**  
COMPANY SECRETARY

Date: 16<sup>th</sup> April, 2026  
Place: Indore

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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](mailto:shraddhajain2204@gmail.com)

To,  
The General Manager,  
Department of Corporate Services,  
BSE 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 and Financial Year Ended on 31<sup>st</sup> March, 2026.**

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 2024-25	3,59,94,000	13,90,80,715
2.	Financial Year 2023-24	3,59,94,000	13,00,50,315
3.	Financial Year 2022-23	3,59,94,000	9,64,66,830

However, during the quarter, the Company increased its paid-up equity share capital from Rs. 3,67,45,500 to Rs. 3,74,97,000 pursuant to the resolution passed at the Board Meeting held on 20<sup>th</sup> March, 2026. Notwithstanding the said increase, the Company continued to remain within the threshold limits prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, as its paid-up equity share capital did not exceed Rs. 10 crores and its net worth remained below Rs. 25 crores.

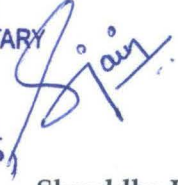
Hence, I certify that the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply to the Company and further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

  
**SHRADDHA JAIN**  
PRACTISING COMPANY SECRETARY  
ACS: 39488 CP: 14717,  
107, GOLD ARCADE  
OPP. CUREWELL HOSPITAL  
NEW PALASIA, INDORE (M.P.)

**Shraddha Jain**  
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E-mail: [shraddhajain2204@gmail.com](mailto:shraddhajain2204@gmail.com)

corporate governance under Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the Financial Year 2025-2026.

**SHRADDHA JAIN**  
PRACTISING COMPANY SECRETARY  
ACS: 39488 CP: 14717,  
107, GOLD ARCADE  
OPP. CUREWELL HOSPITAL  
NEW PALASIA, INDORE (M.P.)



Place: Indore  
Date: 16<sup>th</sup> April, 2026

**Shraddha Jain**  
Practicing Company Secretary  
ACS No. - 39488 CP - 14717  
Peer Review No.: 1765\_2022  
UDIN: A039488H000117082

**Date & Time of Download : 31/05/2025 13:53:52**

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9922219
<b>Date and Time of Submission</b>	5/30/2025 9:27:01 PM
<b>Scripcode and Company Name</b>	527005 - Shree Pacetronix Ltd
<b>Subject / Compliance Regulation</b>	Submission Of Audited Financial Results (Standalone And Consolidated) Along With Audit Report For The Quarter And Financial Year Ended 31St March, 2025.
<b>Submitted By</b>	YASH BAGORA
<b>Designation</b>	Company Secretary & Compliance Officer

**Disclaimer** : - Contents of filings has not been verified at the time of submission.

Shree Pacetronix Ltd.

श्री



Date: 30<sup>th</sup> May, 2025

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, 2025.

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, 2025.
2. Audit Report on the Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2025.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on **Friday, 30<sup>th</sup> May, 2025**.

You are requested to please take the same on record.

Thanking You  
Yours faithfully

FOR SHREE PACETRONIX LIMITED  
CIN- L33112MP1988PLC004317

**AKASH** Digitally signed  
by AKASH SETHI  
**SETHI** Date: 2025.07.21  
17:42:49 +05'30'

AKASH SETHI  
JOINT MANAGING DIRECTOR  
DIN: 08176396

Enclosure: a/a

**CIN : L33112MP1988PLC004317**

Celebrating 30 Years of Cardiac Pacing

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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 the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

**Qualified Opinion**

We have audited the standalone financial results of **Shree Pacetronix Limited** ('the Company') for the year ended March 31, 2025, which are included in the accompanying Statement of Standalone Financial Results for the quarter and year ended March 31, 2025, the statement of cash flow for the year ended March 31, 2025 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, except for possible effects of matter described in the "Basis for Qualified Opinion" section of our report, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2025.

**Basis for Qualified Opinion**

**Impairment Assessment of Carrying Value of Investment in Subsidiary**

As disclosed in Note No. 2 to the standalone financial statements, the Company holds a long-term investment of ₹80.00 lakhs in its Subsidiary, which had undertaken a Cochlear Implant Project. Over the past eight years, the Subsidiary has incurred cumulative project-related expenditure amounting to ₹92.63 lakhs. However, the project has remained suspended for the last two financial years, with no additional capital outlay during this period.

Despite the investment being carried at cost in the standalone financial statements, the extended suspension of the project has necessitated an assessment of the recoverability of the carrying value of this investment. Management has represented that the project is expected to recommence in the near future.

The impairment assessment involves significant judgement, including evaluation of future business plans, estimated cash flows, and the expected timing and viability of project execution. Given the inherent subjectivity and the materiality of the investment, we considered this as a matter of significance in assessing the appropriateness of the carrying value of the investment in the Subsidiary.



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 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 we have obtained is sufficient and appropriate to provide a basis for our qualified 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 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 Regulations. 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 statement 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 and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirement 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 statement, 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 31<sup>st</sup> March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2025 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, as required under the listing regulations.

**Place:** Indore  
**Date :** 30<sup>th</sup> May, 2025



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

A handwritten signature in green ink that reads "S.R. Naredi".

CA S R Naredi  
Proprietor  
Membership No. 072014  
UDIN: 25072014BMNUJX7327

# 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 FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

### Part - I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

Particulars	Rs. In Lakh except EPS				
	Quarter Ended			Year Ended	
	31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
	<b>Standalone</b>				
<b>Income from Operations</b>					
I. Revenue from operations	427.99	362.51	665.00	1680.32	2204.05
II. Other income	2.57	1.91	4.46	11.60	13.59
<b>III. Total Revenue (I + II)</b>	<b>430.56</b>	<b>364.42</b>	<b>669.46</b>	<b>1691.92</b>	<b>2217.64</b>
IV. Expenses:					
Cost of materials consumed	166.45	122.34	177.71	599.65	838.61
Purchases of Stock-in-Trade	0.00	0.00	0.00	0	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-30.95	-2.15	-20.22	-45.85	-105.68
Employee benefits expense	121.12	121.84	118.38	474.42	412.07
Finance costs	14.20	15.28	9.15	57.75	36.37
Depreciation and amortisation expense	18.66	14.68	23.01	69.90	81.96
Other expenses	76.01	108.98	160.26	432.00	492.03
<b>Total expenses (IV)</b>	<b>365.49</b>	<b>380.97</b>	<b>468.29</b>	<b>1587.87</b>	<b>1755.36</b>
<b>V. Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>65.07</b>	<b>-16.55</b>	<b>201.17</b>	<b>104.05</b>	<b>462.28</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>65.07</b>	<b>-16.55</b>	<b>201.17</b>	<b>104.05</b>	<b>462.28</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit before tax (VII- VIII)</b>	<b>65.07</b>	<b>-16.55</b>	<b>201.17</b>	<b>104.05</b>	<b>462.28</b>
X. Tax expense:					
(1) Current tax	20.42	-4.10	61.47	34.35	133.59
(2) Deferred tax	-1.90	-1.01	-2.87	-5.60	-7.14
<b>Total Tax Expenses</b>	<b>18.52</b>	<b>(5.11)</b>	<b>58.60</b>	<b>28.75</b>	<b>126.45</b>
<b>XI. Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>46.55</b>	<b>-11.44</b>	<b>142.57</b>	<b>75.30</b>	<b>335.83</b>
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
<b>XIV. 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>XV. Profit (Loss) for the period (XI + XIV)</b>	<b>46.55</b>	<b>-11.44</b>	<b>142.57</b>	<b>75.30</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
(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
<b>Total Comprehensive income (XV + XVI)</b>					
<b>XVII. [Comprising Profit(Loss) and other comprehensive income for the period]</b>	<b>46.55</b>	<b>-11.44</b>	<b>142.57</b>	<b>75.30</b>	<b>335.83</b>
<b>XVIII. 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>XIX. Reserve excluding Revaluation Reserve as on Balance Sheet date</b>				<b>1030.87</b>	<b>955.56</b>
XX. Earnings per equity share (for continuing operations)					
(1) Basic	1.29	-0.32	3.96	2.09	9.33
(2) Diluted	1.29	-0.32	3.96	2.09	9.33
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	1.29	-0.32	3.96	2.09	9.33
(2) Diluted	1.29	-0.32	3.96	2.09	9.33



Part -II - SELECT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025					
Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1)</b>	<b>Public Shareholding</b>				
- Number of Shares	2726644	2726644	2726644	2726644	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%
<b>2)</b>	<b>Promoter &amp; Promoter Group Shareholding</b>				
<b>a)</b>	<b>Pledged/ Encumbered</b>				
- Number of Shares	128965	128965	128965	128965	128965
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	14.78%	14.78%	14.78%	14.78%	14.78%
- Percentage of shares (as a % of the total share capital of the company)	3.58%	3.58%	3.58%	3.58%	3.58%
<b>b)</b>	<b>Non Encumbered</b>				
- Number of Shares	743791	743791	743791	743791	743791
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	85.22%	85.22%	85.22%	85.22%	85.22%
- Percentage of shares (as a % of the total share capital of the company)	20.67%	20.67%	20.67%	20.67%	20.67%
<b>PARTICULARS</b>					
<b>B</b>	<b>INVESTORS COMPLAINTS</b>				
a	Pending at the beginning of the quarter	0	1	1	-
b	Received during the quarter	0	4	1	-
c	Disposed of during the quarter	0	5	2	-
d	Remaining unresolved at the end of the quarter	0	0	0	-
<b>NOTES :-</b>					
(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 2025. 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 2025 and 31st March 2024 are balancing figures between audited figures in respect of the full financial year and the published year to date figure upto 31st December 2024 and 31st December 2023 respectively. Also, the figures upto the end of third quarter were only reviewed and not subject to audit.					
Date : 30.05.2025 Place: PITHAMPUR			 By order of the Board for: Shree Pacetronix Limited  Atul Kumar Sethi Managing Director DIN: 00245685		

# 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 Statement of Assets and Liabilities

Particulars	Rs. In Lakh	
	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	329.19	355.25
Capital work-in-progress	0.00	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.36	4.40
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
<b>Financial assets</b>		
- Investment	80.00	80.00
- Other financial assets	37.84	97.28
- Loans	90.00	0.00
Deferred tax assets (Net)	42.22	36.62
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
<b>Total Non current assets</b>	<b>583.61</b>	<b>573.55</b>
<b>Current assets</b>		
Inventories	702.78	574.39
<b>Financial assets</b>		
(i) Investment	0.00	0.00
(ii) Trade receivables	667.76	580.82
(iii) Cash and cash equivalents	24.38	10.81
(iv) Bank balance other than (iii) above	85.89	60.62
(v) Loans	4.78	9.17
(vi) Other financial assets	4.33	2.78
Current Tax Assets (Net)	0.00	0.00
Other current assets	230.21	369.18
<b>Total current assets</b>	<b>1720.13</b>	<b>1607.77</b>
<b>TOTAL ASSETS</b>	<b>2303.74</b>	<b>2181.32</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	1030.87	955.56
<b>Total Equity</b>	<b>1390.81</b>	<b>1315.50</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	33.61	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
<b>Total Non-current liabilities</b>	<b>37.21</b>	<b>55.60</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	463.56	375.48
- Trade payables	87.18	24.75
- Other financial liabilities	57.51	77.11
Other current liabilities	158.95	146.67
Provisions	88.93	90.96
Current tax liabilities (net)	19.59	95.25
<b>Total Current Liabilities</b>	<b>875.72</b>	<b>810.22</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2303.74</b>	<b>2181.32</b>

Date : 30.05.2025  
Place: PITHAMPUR



By order of the Board  
for Shree Pacetronix Limited

Atul Kumar Sethi  
Managing Director  
DIN: 00245685

# 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 2025	Year Ended 31st March 2024
		Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>			
I.	Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	104.05	462.28
<b>II. Adjusted for:</b>			
	Depreciation and Amortisation Expense	69.90	81.96
	Interest Income	(6.22)	(6.21)
	Interest paid	57.75	36.37
	Profit on sale of fixed assets	-	(0.19)
III.	<b>Operating Profit before Working Capital Changes (I+II)</b>	<b>225.48</b>	<b>574.21</b>
<b>IV. Adjusted for:</b>			
	Trade & other Receivables	54.88	(141.34)
	Inventories	(128.39)	(275.94)
	Trade & Other Payables	53.08	(44.99)
V.	<b>Cash Generated from Operations (III + IV)</b>	<b>205.05</b>	<b>111.94</b>
VI.	Taxes Paid	(110.01)	(114.92)
VII.	<b>NET CASH FROM OPERATING ACTIVITIES (V+VI)</b>	<b>95.04</b>	<b>(2.98)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Cash flow from Other financial assets	(30.57)	(56.26)
	Sale of Fixed Assets	-	3.80
	Cash flow from Subsidy Received	27.88	-
	Purchase of Fixed Assets	(71.67)	(137.80)
	Bank balance other than cash and cash equivalents	(25.28)	16.59
	Interest Income	6.22	6.21
		<b>(93.42)</b>	<b>(167.46)</b>
<b>NET CASH FROM INVESTING ACTIVITIES</b>			
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Proceeds from Long Term Borrowings (Net)	(18.39)	18.86
	Proceeds from Short Term Borrowings (Net)	88.09	192.48
	Interest Paid	(57.75)	(36.37)
		<b>11.95</b>	<b>174.97</b>
<b>NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES</b>			
	Net Increase / Decrease (-) in Cash and Cash Equivalents	13.57	4.53
	Opening Balance of Cash and Cash Equivalents	10.81	6.28
	Closing Balance of Cash and Cash Equivalents	<b>24.38</b>	<b>10.81</b>

By order of the Board  
for: Shree Pacetronix Limited



Atul Kumar Sethi  
Joint Managing Director  
DIN: 00245685

Date : 30.05.2025  
Place: PITHAMPUR

**A. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED STANDALONE FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025**

(See regulation 33 of the SEBI (LODR) Regulations, 2015)

Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (IN Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (IN Lakhs)
1.	Turnover / Total income	1691.92	1691.92
2.	Total Expenditure	1587.87	1587.87
3.	Net Profit/(Loss)	75.30	75.30
4.	Earnings Per Share	2.09	2.09
5.	Total Assets	2303.74	2303.74



6.	Total Liabilities	2303.74	2303.74
7.	Net Worth	1390.81	1390.81
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

**II. Audit Qualification (each audit qualification separately):**

**Details of Audit Qualification:** The Company holds a long-term investment of ₹80.00 lakhs in its Subsidiary, which had undertaken a Cochlear Implant Project. Over the past eight years, the Subsidiary has incurred cumulative project-related expenditure amounting to ₹92.63 lakhs. However, the project has remained suspended for the last two financial years, with no additional capital outlay during this period.

Despite the investment being carried at cost in the standalone financial statements, the extended suspension of the project has necessitated an assessment of the recoverability of the carrying value of this investment. Management has represented that the project is expected to recommence in the near future.

The impairment assessment involves significant judgement, including evaluation of future business plans, estimated cash flows, and the expected timing and viability of project execution. Given the inherent subjectivity and the materiality of the investment, we considered this as a matter of significance in assessing the appropriateness of the carrying value of the investment in the Subsidiary

**Type of Audit Qualification: Qualified Opinion**

**Frequency of qualification: First Time**

**For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not applicable**

**For Audit Qualification(s) where the impact is not quantified by the auditor: Not applicable**

**Management's estimation on the impact of audit qualification: Not applicable**

**If management is unable to estimate the impact, reasons for the same: The Comments of Auditor are self Explanatory and does not require any further Clarification.**

**Auditors' Comments on (i) or (ii) above: The Comments of Auditor are self Explanatory and does not require any further Clarification.**



III.

Signatories:

• CEO/Managing Director

Mr. Atul Kumar Sethi  
(DIN: 00245685)



• CFO

Mr. Ashok Atulkar



• Audit Committee Chairman

Ms. Manali Tongia  
DIN: (09542172)

• Statutory Auditor



CAS R NARDI  
(For S R NARDI & COMPANY)



Place: Pithampur  
Date: 30.05.2025



**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 the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

**Qualified 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, 2025, which are included in the accompanying Statement of Consolidated Financial Results for the quarter and year ended March 31, 2025, the statement of cash flow for the year ended March 31, 2025 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:

- a) includes the financial results of the subsidiary "Shree Coratomic Limited"; (CIN: U33112MP1995PLC008917)
- b) except for the possible effects of the matter described in the 'Basis for Opinion' section of our report, is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- c) except for the possible effects of the matter described in the 'Basis for Opinion' section of our report, 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 of the Group for the quarter and year ended March 31, 2025.

**Basis for Qualified Opinion**

**Impairment Assessment of Carrying Value of Investment in Subsidiary**

As disclosed in Note No. 2 to the statement, the its Subsidiary had undertaken a Cochlear Implant Project. Over the past eight years, the Subsidiary has incurred cumulative project-related expenditure amounting to ₹92.63 lakhs. However, the project has remained suspended for the last two financial years, with no additional capital outlay during this period. The extended suspension of the project has necessitated an assessment of the recoverability of the carrying value of Intangible Capital Work in Progress. Management has represented that the project is expected to recommence in the near future.

The impairment assessment involves significant judgement, including evaluation of future business plans, estimated cash flows, and the expected timing and viability of project execution. Given the inherent subjectivity and the materiality of the investment, we considered this as a matter of significance in assessing the appropriateness of the carrying value of the Intangible Capital Work in Progress.



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 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 auditors referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our qualified opinion on the Statement.

**Management's Responsibility for the Consolidated Financial Results:**

These Statement 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 comprehensive income 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 read with relevant rules issued thereunder 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 their respective companies 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 statement 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 the statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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 are responsible for overseeing the financial reporting process of their respective companies.

**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 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 statement, 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 and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirement 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement 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 entity ( entities )within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities the Holding Company included in the Statement of which we are the independent auditor. For the other entity included in the Statement, which have been audited by the auditor, such auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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 statement 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 Listing Regulations, as amended, to the extent applicable.



**Other Matters:**

The accompanying statement include the audited Financial statement and other Financial Information of one subsidiary Company, Shree Coratomic Limited, included in the audited consolidated financial statement ,whose financial statement total assets of Rs. 175.53 Lakhs as at 31st March 2025, total revenue of Rs. 3.27 Lakhs and Rs. 13.15 Lakhs, total net profit/(loss) after tax of Rs. (0.90) Lakhs and Rs. (0.31) Lakhs for the quarter and year ended March 31, 2025 respectively and cash inflow (net) of Rs 0.43 Lakhs for the year ended 31<sup>st</sup> March 2025, as considered in the statement, 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 are as stated in paragraph above.

Our opinion on the Statement is 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 2025 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.

**Place:** Indore  
**Date :** 30<sup>th</sup> May, 2025



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

*S R Naredi*

CA S R Naredi  
Proprietor  
Membership No. 072014  
UDIN: 25072014BMNUJY2490

# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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**AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025**



Particulars		Rs. In Lakh except EPS				
		Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
<b>Income from Operations</b>						
I.	Revenue from operations	427.99	362.51	665.00	1680.32	2204.05
II.	Other Income	2.69	2.06	4.52	12.15	14.06
III.	<b>Total Revenue (I + II)</b>	<b>430.68</b>	<b>364.57</b>	<b>669.52</b>	<b>1692.47</b>	<b>2218.11</b>
<b>IV. Expenses:</b>						
	Cost of materials consumed	166.45	122.34	177.71	599.65	838.60
	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	-30.95	-2.15	-20.22	-45.85	-105.68
	Employee benefits expense	121.12	121.84	118.38	474.42	412.07
	Finance costs	14.63	15.28	9.02	58.18	36.50
	Depreciation and amortisation expense	21.39	17.39	36.28	80.78	95.23
	Other expenses	73.30	106.13	146.42	420.98	479.14
	<b>Total expenses (IV)</b>	<b>365.94</b>	<b>380.83</b>	<b>467.59</b>	<b>1588.16</b>	<b>1755.86</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>64.74</b>	<b>-16.26</b>	<b>201.93</b>	<b>104.31</b>	<b>462.25</b>
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>64.74</b>	<b>-16.26</b>	<b>201.93</b>	<b>104.31</b>	<b>462.25</b>
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX.	<b>Profit before tax (VII- VIII)</b>	<b>64.74</b>	<b>-16.26</b>	<b>201.93</b>	<b>104.31</b>	<b>462.25</b>
X.	Tax expense:					
	(1) Current tax	20.33	-4.05	61.47	34.35	133.59
	(2) Deferred tax	-1.07	-1.10	-2.68	-5.03	-7.15
	<b>Total Tax Expenses (X)</b>	<b>19.26</b>	<b>-5.15</b>	<b>58.79</b>	<b>29.32</b>	<b>126.44</b>
XI.	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>45.48</b>	<b>-11.11</b>	<b>143.14</b>	<b>74.99</b>	<b>335.81</b>
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.	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>45.48</b>	<b>-11.11</b>	<b>143.14</b>	<b>74.99</b>	<b>335.81</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
	(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.	<b>Total Comprehensive income (XV + XVI)</b> (Comprising Profit(Loss) and other comprehensive income for the period)	<b>45.48</b>	<b>-11.11</b>	<b>143.14</b>	<b>74.99</b>	<b>335.81</b>
XVIII.	<b>Total Comprehensive Income for the period attributable to:</b>					
	(i) Owners of the Company	45.48	-11.11	143.14	74.99	335.81
	(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00
XVIII.	<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>
XIX.	<b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1018.22</b>	<b>943.22</b>
XX.	Earnings per equity share (for continuing operations)					
	(1) Basic	1.26	-0.31	3.98	2.08	9.33
	(2) Diluted	1.26	-0.31	3.98	2.08	9.33
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	1.26	-0.31	3.98	2.08	9.33
	(2) Diluted	1.26	-0.31	3.98	2.08	9.33

**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 2025. 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

Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 30.05.2025  
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 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	378.76	415.70
Capital work-in-progress	92.63	92.63
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	8.36	8.40
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
<b>Financial assets</b>		
- Investment	0.00	0.00
- Other financial assets	52.97	102.58
- Loans	0.00	0.00
Deferred tax assets (Net)	46.22	41.18
Income Tax Assets (Net)	0	0.00
Other Non-current Assets	6.73	6.70
<b>Total Non current assets</b>	<b>585.67</b>	<b>667.19</b>
<b>Current assets</b>		
Inventories	702.78	574.39
<b>Financial assets</b>		
(i) Investment	0.00	0.00
(ii) Trade receivables	663.01	465.75
(iii) Cash and cash equivalents	25.42	11.42
(iv) Bank balance other than (iii) above	85.89	69.17
(v) Loans	4.78	9.16
(vi) Other financial assets	4.46	3.70
Current Tax Assets (Net)	0.00	0.00
Other current assets	232.52	373.79
<b>Total current assets</b>	<b>1718.86</b>	<b>1507.38</b>
<b>TOTAL ASSETS</b>	<b>2304.53</b>	<b>2174.57</b>



<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	1018.22	943.22
Non Controlling Interest	0.06	0.06
<b>Total Equity</b>	<b>1378.22</b>	<b>1303.22</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	36.11	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
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	470.98	383.98
- Trade payables	87.18	24.75
- Other financial liabilities	60.78	71.46
Other current liabilities	159.14	146.86
Provisions	88.93	90.96
Current tax liabilities (net)	19.59	95.25
<b>Total Liabilities</b>	<b>926.31</b>	<b>871.35</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2304.53</b>	<b>2174.57</b>

By order of the Board  
for: Shree Pacetronix Limited



Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 30.05.2025  
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

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## Audited Consolidated Cash Flow Statement

Rs. In Lakh

Particulars	Year Ended	Year Ended
	31st March 2025	31st March 2024
	Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	104.31	462.25
<b>Adjusted for:</b>		
Depreciation and Amortisation Expense	80.78	95.23
Interest Income	(6.77)	(6.68)
Interest paid	58.18	36.50
Profit on sale of fixed assets	-	(0.19)
Operating Profit before Working Capital Changes	236.50	587.11
<b>Adjusted for:</b>		
Trade & other Receivables	(52.36)	(154.44)
Inventories	(128.39)	(275.94)
Trade & Other Payables	53.51	(53.55)
Cash Generated from Operations	109.26	103.18
Taxes Paid	(110.05)	(115.24)
NET CASH FROM OPERATING ACTIVITIES	(0.79)	(12.06)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Cash flow from Other financial assets	49.61	(47.71)
Sale of Fixed Assets	-	3.80
Cash flow from Subsidy Received	27.88	
Purchase of Fixed Assets	(71.67)	(137.80)
Bank Balance other than cash & cash Equivalent	(16.72)	8.03
Interest Income	6.77	6.68
NET CASH FROM INVESTING ACTIVITIES	(4.13)	(167.00)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings (Net)	(18.39)	18.86
Proceeds from Short Term Borrowings (Net)	95.49	200.99
Interest Paid	(58.18)	(36.49)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	18.92	183.36
Net Increase / Decrease (-) in Cash and Cash Equivalents	14.00	4.30
Opening Balance of Cash and Cash Equivalents	11.42	7.12
Closing Balance of Cash and Cash Equivalents	25.42	11.42

By order of the Board  
for: Shree Pacetronix Limited



Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 30.05.2025  
Place: PITHAMPUR

**A. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED CONSOLIDATED FINANCIAL RESULTS (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)**

**Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025**  
(See regulation 33 of the SEBI (LODR) Regulations, 2015)

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)  (IN Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications)  (IN Lakhs)
	1.	Turnover / Total income	1692.47	1692.47
	2.	Total Expenditure	1588.16	1588.16
	3.	Net Profit/(Loss)	74.99	74.99
	4.	Earnings Per Share	2.08	2.08
	5.	Total Assets	2304.53	2304.53



6.	Total Liabilities	2304.53	2304.53
7.	Net Worth	1378.16	1378.16
8.	Any other financial item(s) (as felt appropriate by the management)	-	-
<p><b>II.</b></p> <p><b>Audit Qualification (each audit qualification separately):</b></p> <p><b>Details of Audit Qualification:</b></p> <p>Its Subsidiary had undertaken a Cochlear Implant Project. Over the past eight years, the Subsidiary has incurred cumulative project-related expenditure amounting to ₹92.63 lakhs. However, the project has remained suspended for the last two financial years, with no additional capital outlay during this period. The extended suspension of the project has necessitated an assessment of the recoverability of the carrying value of Intangible Capital Work in Progress. Management has represented that the project is expected to recommence in the near future.</p> <p>The impairment assessment involves significant judgement, including evaluation of future business plans, estimated cash flows, and the expected timing and viability of project execution. Given the inherent subjectivity and the materiality of the investment, we considered this as a matter of significance in assessing the appropriateness of the carrying value of the Intangible Capital Work in Progress.</p> <p><b>Type of Audit Qualification: Qualified Opinion</b></p> <p><b>Frequency of qualification: First Time</b></p> <p><b>For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not applicable</b></p> <p><b>For Audit Qualification(s) where the impact is not quantified by the auditor: Not applicable</b></p> <p><b>Management's estimation on the impact of audit qualification: Not applicable</b></p> <p><b>If management is unable to estimate the impact, reasons for the same: The Comments of Auditor are self Explanatory and does not require any further Clarification.</b></p> <p><b>Auditors' Comments on (i) or (ii) above: The Comments of Auditor are self Explanatory and does not require any further Clarification.</b></p>			



iii.

Signatories:

• CEO/Managing Director

Mr. Atul Kumar Sethi  
(DIN: 00245685)



• CFO

Mr. Ashok Atulkar



• Audit Committee Chairman

Ms. Manali Tongia  
(DIN: 09542172)

• Statutory Auditor



CA S R NARDI  
(For S R NAREDI & COMPANY)



Place: Pithampur

Date: 30.05.2025

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 3005202511342227	Date & Time	: 30/05/2025 11:34:22 PM
Scrip Code	: 527005		
Entity Name	: SHREE PACETRONIX LIMITED		
Compliance Type	: Regulations 33(3) - Integrated Finance Ind AS		
Quarter / Period	: 31/03/2025		
Mode	: XBRL E-Filing		

**General information about company**

Scrip code*	527005
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE847D01010
Name of company	SHREE PACETRONIX LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	30-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Life Saving Devices
Start date and time of board meeting	30-05-2025 15:00
End date and time of board meeting	30-05-2025 20:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification

## Financial Results – Ind-AS

	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-01-2025	01-04-2024	
Date of end of reporting period	31-03-2025	31-03-2025	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	427.99	1680.32
	Other income	2.69	12.15
	<b>Total income</b>	<b>430.68</b>	<b>1692.47</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	166.45	599.65
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-30.95	-45.85
(d)	Employee benefit expense	121.12	474.42
(e)	Finance costs	14.63	58.18
(f)	Depreciation, depletion and amortisation expense	21.39	80.78
<b>(g)</b>	<b>Other Expenses</b>		
1	Manufacturing Expenses	26.71	104.35
2	Selling and Distribution Expenses	49.93	156.75
3	Admisnistrative Expenses	-3.34	159.88
	<b>Total other expenses</b>	<b>73.3</b>	<b>420.98</b>
	<b>Total expenses</b>	<b>365.94</b>	<b>1588.16</b>
3	<b>Total profit before exceptional items and tax</b>	<b>64.74</b>	<b>104.31</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>64.74</b>	<b>104.31</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	20.33	34.35
8	Deferred tax	-1.07	-5.03
9	<b>Total tax expenses</b>	<b>19.26</b>	<b>29.32</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>45.48</b>	<b>74.99</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>45.48</b>	<b>74.99</b>
17	<u>Other comprehensive income net of taxes</u>	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>45.48</b>	<b>74.99</b>
19	<b>Total profit or loss, attributable to</b>		

	Profit or loss, attributable to owners of parent	0	0	
	Total profit or loss, attributable to non-controlling interests	0	0	
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	359.94	359.94	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		1018.22	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	1.26	2.08	
	Diluted earnings (loss) per share from continuing operations	1.26	2.08	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	1.26	2.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.26	2.08	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Statement of Asset and Liabilities</b>	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	378.76
Capital work-in-progress	92.63
Investment property	0
Goodwill	0
Other intangible assets	8.36
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	52.97
<b>Total non-current financial assets</b>	<b>52.97</b>
Deferred tax assets (net)	46.22
Other non-current assets	6.73
<b>Total non-current assets</b>	<b>585.67</b>
<b>2 Current assets</b>	
Inventories	702.78
<b>Current financial asset</b>	
Current investments	0
Trade receivables, current	663.01
Cash and cash equivalents	25.42
Bank balance other than cash and cash equivalents	85.89
Loans, current	4.78
Other current financial assets	4.46
<b>Total current financial assets</b>	<b>783.56</b>
Current tax assets (net)	0
Other current assets	232.52
Total current assets	1718.86
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	2304.53
<b>Total current assets</b>	1718.86
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
<b>Total assets</b>	2304.53

	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	359.94
	Other equity	1018.22
	<b>Total equity attributable to owners of parent</b>	1378.16
	Non controlling interest	0.06
	<b>Total equity</b>	1378.22
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	36.11
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	3.6
	<b>Total non-current financial liabilities</b>	39.71
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	39.71
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	470.98
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	44.81
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	42.37
	<b>Total Trade payable</b>	87.18
	Other current financial liabilities	60.78
	<b>Total current financial liabilities</b>	618.94
	Other current liabilities	159.14
	Provisions, current	88.93
	Current tax liabilities (Net)	19.59
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	886.6
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	926.31
	<b>Total equity and liabilities</b>	2304.53
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

**Other Comprehensive Income**

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	104.31
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-128.39
	Adjustments for decrease (increase) in trade receivables, current	-52.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	53.51
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	80.78
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-46.46</b>
	<b>Net cash flows from (used in) operations</b>	<b>57.85</b>
	Dividends received	0
	Interest paid	-58.18
	Interest received	-6.77

	Income taxes paid (refund)	110.05
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-0.79</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	71.67
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	6.77
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	60.77
	<b>Net cash flows from (used in) investing activities</b>	<b>-4.13</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	77.1
	Repayments of borrowings	0

	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	58.18
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>18.92</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>14</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>14</b>
	Cash and cash equivalents cash flow statement at beginning of period	11.42
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>25.42</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification		
Auditor's opinion	Qualified opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S R Naredi & Co.	Yes	31-07-2025

**Financial details**

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	1692.47	1692.47
2	Total Expenditure	1588.16	1588.16
3	Net Profit/(Loss)	74.99	74.99
4	Earnings Per Share	2.08	2.08
5	Total Assets	2304.53	2304.53
6	Total Liabilities	2304.53	2304.53
7	Net Worth	1390.81	1390.81

**Audit qualification**

Audit qualification							
Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Whether appeared first time	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)

**Text Block**

Textual Information(1)	As disclosed in Note No. 02 to Statement its Subsidiary had undertaken a cochlear implant project. Over the past 8 years the Subsidiary has incurred cumulative project related expenditure amounting to Rs. 92.63 lacs. However, the Project has remained suspended for the last two financial year with no additional capital outlay during this period. The extended suspension of the project has necessitates and assesment of the recoverability of the carrying value of intangible capital work in progress. Management has represented that the project is expected to recommence in the near future.
Textual Information(2)	NA
Textual Information(3)	NA
Textual Information(4)	The Comments of Auditor are self Explanatory and does not require any further Clarification.
Textual Information(5)	The Comments of Auditor are self Explanatory and does not require any further Clarification.

**Signatories details**

Name of CEO / Managing director	Mr. Atul Kumar Sethi
Name of CFO	Mr. Ashok Atulkar
Name of audit committee chairman	Ms. Manali Tongia
Name of statutory auditor	CA S. R. Naredi
Name of other signatory, if any, with designation	
Place	Pithampur
Date	30-05-2025



**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 3105202512171727	Date & Time	: 31/05/2025 12:17:17 AM
Scrip Code	: 527005		
Entity Name	: SHREE PACETRONIX LIMITED		
Compliance Type	: Regulations 33(3) - Integrated Finance Ind AS		
Quarter / Period	: 31/03/2025		
Mode	: XBRL E-Filing		

General information about company		
Scrip code*	527005	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE847D01010	
Name of company	SHREE PACETRONIX LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	30-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Life Saving Devices	
Start date and time of board meeting	30-05-2025 15:00	
End date and time of board meeting	30-05-2025 20:55	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	No	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No	
Latest Date on which RPT policy is updated		
Indicate Company website link for updated RPT policy of the Company		
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NA

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	427.99	1680.32
	Other income	2.57	11.6
	<b>Total income</b>	<b>430.56</b>	<b>1691.92</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	166.45	599.65
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-30.95	-45.85
(d)	Employee benefit expense	121.12	474.42
(e)	Finance costs	14.2	57.75
(f)	Depreciation, depletion and amortisation expense	18.66	69.9
(g)	<b>Other Expenses</b>		
1	Manufacturing expenses	26.71	104.35
2	Selling and Distribution Expenses	49.93	156.75
3	Administrative Expenses	-0.63	170.9
	<b>Total other expenses</b>	<b>76.01</b>	<b>432</b>
	<b>Total expenses</b>	<b>365.49</b>	<b>1587.87</b>
3	<b>Total profit before exceptional items and tax</b>	<b>65.07</b>	<b>104.05</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>65.07</b>	<b>104.05</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	20.42	34.35
8	Deferred tax	-1.9	-5.6
9	<b>Total tax expenses</b>	<b>18.52</b>	<b>28.75</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>46.55</b>	<b>75.3</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>46.55</b>	<b>75.3</b>
17	<u>Other comprehensive income net of taxes</u>	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>46.55</b>	<b>75.3</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	359.94	359.94
	Face value of equity share capital	10	10

22	Reserves excluding revaluation reserve		1030.87	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	1.29	2.09	
	Diluted earnings (loss) per share from continuing operations	1.29	2.09	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	1.29	2.09	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.29	2.09	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Statement of Asset and Liabilities</b>		
	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	329.19
	Capital work-in-progress	0
	Investment property	0
	Goodwill	0
	Other intangible assets	4.36
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	80
	Trade receivables, non-current	0
	Loans, non-current	90
	Other non-current financial assets	37.84
	<b>Total non-current financial assets</b>	<b>207.84</b>
	Deferred tax assets (net)	42.22
	Other non-current assets	0
	<b>Total non-current assets</b>	<b>583.61</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	702.78
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	667.76
	Cash and cash equivalents	24.38
	Bank balance other than cash and cash equivalents	85.89
	Loans, current	4.78
	Other current financial assets	4.33
	<b>Total current financial assets</b>	<b>787.14</b>
	Current tax assets (net)	0
	Other current assets	230.21
	<b>Total current assets</b>	<b>1720.13</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>2303.74</b>
	<b>Total current assets</b>	<b>1720.13</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>2303.74</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	359.94
	Other equity	1030.87
	<b>Total equity attributable to owners of parent</b>	<b>1390.81</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1390.81</b>
<b>2</b>	<b>Liabilities</b>	

	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	33.61
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	3.6
	<b>Total non-current financial liabilities</b>	37.21
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	37.21
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	463.56
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	44.81
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	42.37
	<b>Total Trade payable</b>	87.18
	Other current financial liabilities	57.51
	<b>Total current financial liabilities</b>	608.25
	Other current liabilities	158.95
	Provisions, current	88.93
	Current tax liabilities (Net)	19.59
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	875.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	912.93
	<b>Total equity and liabilities</b>	2303.74
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	104.05
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-128.39
	Adjustments for decrease (increase) in trade receivables, current	54.88
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	53.08
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	69.9
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>49.47</b>
	<b>Net cash flows from (used in) operations</b>	<b>153.52</b>
	Dividends received	0
	Interest paid	-57.75
	Interest received	-6.22
	Income taxes paid (refund)	110.01
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>95.04</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	-71.67
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	6.22
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-27.97
	<b>Net cash flows from (used in) investing activities</b>	<b>-93.42</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	69.7
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	57.75
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>11.95</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>13.57</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>13.57</b>
	Cash and cash equivalents cash flow statement at beginning of period	18.81
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>32.38</b>

**Format for Disclosure of Related Party Transactions (applicable only for h**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Va tran dur rep pe
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	SHREE PACETRONIX LIMITED	AAECS8466P	SHREE CORATOMIC LIMITED	AAGCS5553B	Subsidiary Company	Any other transaction	hire charges	100	approved	100	28-01-2025	
2	SHREE PACETRONIX LIMITED	AAECS8466P	ATUL KUMAR SETHI	ALQPS0085G	Managing Director	Remuneration			approved			
3	SHREE PACETRONIX LIMITED	AAECS8466P	AKASH SETHI	CVJPS9136F	Joint managing Director	Remuneration			approved			
4	SHREE PACETRONIX LIMITED	AAECS8466P	AMITA SETHI	ALLPS5217M	Wife of managing director	Any other transaction	remuneration and rent paid	100	approved	100	28-01-2025	
5	SHREE PACETRONIX LIMITED	AAECS8466P	PREENA SALGIA SETHI	FTWPS1192H	Wife of joint Managing director	Any other transaction	professional charges	100	approved	100	28-01-2025	
Total value of transaction during the reporting period												10

<b>Details of Impact of Audit Qualification</b>			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Statement on impact of audit qualification	
Auditor's opinion		Qualified opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results			
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S R Naredi & Co.	Yes	31-07-2025

**Financial details**

Sr.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1	Turnover / Total income	1691.92	1691.92
2	Total Expenditure	1587.87	1587.87
3	Net Profit/(Loss)	75.3	75.3
4	Earnings Per Share	2.09	2.09
5	Total Assets	2303.74	2303.74
6	Total Liabilities	2303.74	2303.74
7	Net Worth	1390.81	1390.81

Audit qualification							
Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors' Comments on (i) or (ii) above
1	Textual Information(1)	Qualified opinion	Whether appeared first time	Textual Information(2)	Textual Information(3)	Textual Information(4)	Textual Information(5)

**Text Block**

Textual Information(1)	As disclosed in note no 2 to the standalone financial statements the company has long term investments of rs 80 lacs in its subsidiary which has undertaken a cochlear implant project.Over the past 8 years the subsidiary has incurred the cumulative project related to expenditure of 90.63 lacs however the project has remained suspended for last 2 financial years with no additional capital outlay during this period despite inv. being carried at cost in standalone financial statement, extended suspension of project has necessitated assessment of recoverable of carrying value of investment. Management has represented the project is expected to recover in near future
Textual Information(2)	NON QUANTIFIABLE
Textual Information(3)	NOT APPLICABLE
Textual Information(4)	Auditors comments are Self explanatory
Textual Information(5)	Self explanatory

**Signatories details**

Name of CEO / Managing director	Mr. Atul Kumar Sethi
Name of CFO	Mr. Ashok Atulkar
Name of audit committee chairman	Ms. Manali Tongia
Name of statutory auditor	CA S. R. Naredi
Name of other signatory, if any, with designation	
Place	Pithampur
Date	30-05-2025

