

Date: 14th October, 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 Half Year Ended on 30.09.2026.

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 31st March, 2026 are as follows:

1. **Paid-up equity capital of the Company** as on 31st March 2026 is Rs. 3,74,97,000/- (Rupees Three Crores Seventy-Four Lacs Ninety-Seven Thousands only).
2. **Net-worth of the Company** as on 31st March 2026 is Rs. 17,55,93,921/- (Rupees Seventeen Crores Fifty-Five Lacs Ninety-Three Thousand Nine Hundred Twenty-One 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.

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

Accordingly, requirement for compliance with Corporate Governance provisions are not applicable to the Company and further Company is not required to submit Corporate Governance report under Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the Financial Year 2026-27.

Please take note of the same.

Thanking You
Yours faithfully

For SHREE PACETRONIX LIMITED
CIN: L33112MP1988PLC004317

RUPALI AHIRE Digitally signed
by RUPALI AHIRE
Date: 2026.10.14
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RUPALI AHIRE
COMPANY SECRETARY

Enclosure:

- A certificate from Company Secretary certifying the paid up capital and Net worth of the Company.
- The Audited Financial Results for the Financial Year ended on 31st March, 2026.

**CERTIFICATE FROM COMPANY SECRETARY**

This is to certify that the paid up equity capital of the Company **SHREE PACETRONIX LIMITED** was not exceeding Rs. 10 Crores and Net worth was not exceeding Rs. 25 Crores as on the last day of the previous Financial year i.e. **31st March, 2026**.

The details of paid-up capital and net worth of the Company as per last audited Financial Statements of the Company as on **31st March, 2026** are as follows:

1. **Paid-up equity capital:** Rs. 3,74,97,000/- (Rupees Three Crores Seventy-Four Lacs Ninety-Seven Thousands only).
2. **Net-worth:** Rs. 17,55,93,921/- (Rupees Seventeen Crores Fifty-Five Lacs Ninety-Three Thousand Nine Hundred Twenty-One Only).

For **SHREE PACETRONIX LIMITED**
CIN: L33112MP1988PLC004317

RUPALI AHIRE Digitally signed
by RUPALI AHIRE
Date: 2026.10.14
11:56:37 +05'30'

RUPALI AHIRE
COMPANY SECRETARY

Date: 14th October, 2026
Place: Pithampur

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Shraddha Jain

Practicing Company Secretary

107, Gold Arcade,

3/1, New Palasia,

Indore (MP), India - 452003

Phone: (0731) 2535841

E-mail: shraddhajain2204@gmail.com

To,
The General Manager,
Department of Corporate Services,
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 Ended on 30.06.2026.

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 2025-26	3,74,97,000	17,55,93,921
2.	Financial Year 2024-25	3,59,94,000	13,90,80,715
3.	Financial Year 2023-24	3,59,94,000	13,00,50,315

Hence, I certify that the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply to the Company and further Company is not required to submit quarterly compliance report on corporate governance under Regulation 27(2) of SEBI (LODR) Regulations, 2015 for the Financial Year 2026-2027.

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

Place: Indore
Date: 18th July 2026

Shraddha Jain
Practicing Company Secretary
ACS No. - 39488 CP - 14717
Peer Review No.: 1765_2022
UDIN: A039488H000878141

Date & Time of Download : 26/05/2026 15:48:14

BSE ACKNOWLEDGEMENT

Acknowledgement Number	13121655
Date and Time of Submission	5/25/2026 7:50:45 PM
Scripcode and Company Name	527005 - Shree Pacetronix Ltd
Subject / Compliance Regulation	Submission Of Audited Financial Results (Standalone And Consolidated) Along With Audit Report For The Quarter And Financial Year Ended 31St March, 2026
Submitted By	RUPALI AHIRE
Designation	Company Secretary & Compliance Officer

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

Date: 25th May, 2026

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, 2026.

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, 2026.
2. Audit Report on the Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2026.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on **Monday, 25th May, 2026**.

You are requested to please take the same on record.

Thanking You
Yours faithfully

FOR SHREE PACETRONIX LIMITED
CIN- L33112MP1988PLC004317

AKASH
SETHI

Digitally signed
by AKASH SETHI
Date: 2026.05.25
19:31:59 +05'30'

AKASH SETHI
JOINT MANAGING DIRECTOR
DIN: 08176396

Enclosure: a/a

Celebrating 33 Years of Cardiac Pacing

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

To
The Board of Directors of
Shree Pacetronix Limited,

Opinion

We have audited the standalone financial results of **Shree Pacetronix Limited** ('the Company') for the year ended March 31, 2026, which are included in the accompanying Statement of Standalone Financial Results for the quarter and year ended March 31, 2026, the statement of cash flow for the year ended March 31, 2026 and the statement of Assets and Liabilities on that date together with the notes thereon ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with relevant SEBI Circulars.

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

- i. Is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion

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



Management's Responsibility for the Standalone Financial Results

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

The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibility for the Audit of the Standalone Financial Results

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

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



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

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



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

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

Other Matters

The Statement includes the standalone financial results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of above matter.

Place: Indore

Date : 25th May, 2026



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

Santorede

CA S R Naredi
Proprietor
Membership No. 072014
UDIN: 26072014ZZUNOQ1202

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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

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AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Part -I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Rs. in Lakh except EPS				
	Standalone				
Income from Operations					
I. Revenue from operations	536.74	433.46	427.99	2163.69	1680.32
II. Other income	4.44	2.14	2.57	11.62	11.60
III. Total Revenue (I + II)	541.18	435.60	430.56	2175.31	1691.92
IV. Expenses:					
Cost of materials consumed	163.61	136.35	166.45	570.57	599.65
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-20.44	-6.20	-30.95	68.91	-45.85
Employee benefits expense	137.13	121.43	121.12	533.71	474.42
Finance costs	5.35	12.79	14.2	39.13	57.75
Depreciation and amortisation expense	20.74	16.58	18.66	72.72	69.90
Other expenses	107.81	138.31	76.01	481.58	432.00
Total expenses (IV)	414.20	419.26	365.49	1766.62	1587.87
V. Profit before exceptional and extraordinary items and tax (III - IV)	126.98	16.34	65.07	408.69	104.05
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	126.98	16.34	65.07	408.69	104.05
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	126.98	16.34	65.07	408.69	104.05
X. Tax expense:					
(1) Current tax	41.05	9.95	20.42	119.75	34.35
(2) Deferred tax	-11.12	0.28	-1.90	-12.80	-5.60
Total Tax Expenses	29.93	10.23	18.52	106.95	28.75
XI. Profit (Loss) for the period from continuing operations (IX-X)	97.05	6.11	46.55	301.74	75.30
XII. Profit(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV. Profit(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	97.05	6.11	46.55	301.74	75.30
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
Total Comprehensive Income (XV + XVI)	97.05	6.11	46.55	301.74	75.30
XVII. [Comprising Profit(Loss) and other comprehensive income for the period]	97.05	6.11	46.55	301.74	75.30
XVIII. Paid up Equity Share Capital (Face value of Rs. 10 per share)	374.97	367.45	359.94	374.97	359.94
XIX. Reserve excluding Revaluation Reserve as on Balance Sheet date				1405.56	1030.87
XX. Earnings per equity share (for continuing operations)					
(1) Basic	2.67	0.17	1.29	8.31	2.09
(2) Diluted	2.61	0.17	1.29	8.13	2.09
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	2.67	0.17	1.29	8.31	2.09
(2) Diluted	2.61	0.17	1.29	8.13	2.09



Part -II - SELECT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026						
Particulars		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
A	PARTICULARS OF SHAREHOLDING					
1)	Public Shareholding					
	- Number of Shares	2561172	2726527	2726644	2561172	2726644
	- Percentage of Shareholding	68.30%	74.20%	75.75%	68.30%	75.75%
2)	Promoter & Promoter Group Shareholding					
a)	Pledged/ Encumbered					
	- Number of Shares	128965	128965	128965	128965	128965.00
	- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	10.85%	13.60%	14.78%	10.85%	14.78%
	- Percentage of shares (as a % of the total share capital of the company)	3.44%	3.51%	3.58%	3.44%	3.58%
b)	Non Encumbered					
	- Number of Shares	1059563	819058	743791	1059563	743791
	- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	89.15%	86.40%	85.22%	89.15%	85.22%
	- Percentage of shares (as a % of the total share capital of the company)	28.26%	22.29%	20.67%	28.26%	20.67%
	PARTICULARS					
B	INVESTORS COMPLAINTS					
a	Pending at the beginning of the quarter	0	0	0	0	0
b	Received during the quarter	0	0	0	0	0
c	Disposed of during the quarter	0	0	0	0	0
d	Remaining unresolved at the end of the quarter	0	0	0	0	0

NOTES :-

(A) The above results were reviewed by the Audit committee and thereafter were approved and taken on record by Board of Directors in their respective meetings held on 25th May 2026. 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 2026 and 31st March 2025 are balancing figures between audited figures in respect of the full financial year and the published year to date figure upto 31st December 2025 and 31st December 2024 respectively. Also, the figures upto the end of third quarter were only reviewed and not subject to audit.

(D) Preferential Warrants and Conversion:

During the quarter, the Company has allotted 75,150 Equity Shares pursuant to the conversion of equivalent number of warrants issued on preferential basis in accordance with applicable provisions of the Companies Act, 2013 and SEBI (ICDR) Regulations. Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Company stands increased accordingly.

Further, 1,50,300 warrants remain outstanding as on the reporting date. The warrant holders have paid 25% of the warrant issue price upfront, in compliance with the applicable SEBI regulations, and the balance amount is payable at the time of exercise/conversion of warrants within the stipulated period.

The amount received against outstanding warrants has been disclosed under "Money Received Against Share Warrants" under Equity in the financial statements.

Date : 25.05.2026
Place: PITHAMPUR



By order of the Board
for: Shree Pacetronix Limited

Atul Kumar Sethi
Atul Kumar Sethi
Managing Director
DIN: 00245685

Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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

Audited Standalone Statement of Assets and Liabilities

Particulars	Rs. In Lakh	
	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	363.25	329.19
Capital work-in-progress	65.54	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	13.45	4.36
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	65.19	80.00
- Other financial assets	52.95	37.84
- Loans	0.00	0.00
Deferred tax assets (Net)	55.03	42.22
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
Total Non current assets	615.41	493.61
Current assets		
Inventories	482.75	702.78
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	1063.67	757.76
(iii) Cash and cash equivalents	76.91	24.38
(iv) Bank balance other than (iii) above	92.54	85.89
(v) Loans	7.67	4.78
(vi) Other financial assets	6.29	4.33
Current Tax Assets (Net)	0.00	0.00
Other current assets	230.07	230.21
Total current assets	1959.90	1810.13
TOTAL ASSETS	2575.31	2303.74
EQUITY AND LIABILITIES		
Equity		
Equity Share/capital	374.97	359.94
Money received against share warrants	30.44	0.00
Other equity	1405.56	1030.87
Total Equity	1810.97	1390.81
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	32.12	33.61
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
Total Non-current liabilities	35.72	37.21
Current liabilities		
Financial liabilities		
- Borrowings	228.64	463.56
- Trade payables	122.40	87.18
- Other financial liabilities	63.45	57.51
Other current liabilities	159.79	158.95
Provisions	104.43	88.93
Current tax liabilities (net)	49.91	19.59
Total Current Liabilities	728.62	875.72
TOTAL EQUITY AND LIABILITIES	2575.31	2303.74

Date : 25.05.2026
Place: PITHAMPUR



By order of the Board
for Shree Pacetronix Limited

Amit Kumar Sethi
Managing Director
DIN: 00245685

Shree Pacetronix Ltd

CIN: L33112MP1988PLC004317

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Audited Standalone Cash Flow Statement

Rs. In Lakh

Particulars	Year Ended 31st March 2026 Audited	Year Ended 31st March 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
I. Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	408.69	104.05
II. Adjusted for:		
Depreciation and Amortisation Expense	72.72	69.90
Interest Income	(10.80)	(6.22)
Interest paid	39.13	57.75
Profit on sale of fixed assets	-	-
III. Operating Profit before Working Capital Changes (I+II)	509.74	225.48
IV. Adjusted for:		
Trade & other Receivables	(310.64)	(35.12)
Inventories	220.03	(128.39)
Trade & Other Payables	57.50	53.08
V. Cash Generated from Operations (III + IV)	476.63	115.05
VI. Taxes Paid	(89.43)	(110.01)
VII. NET CASH FROM OPERATING ACTIVITIES (V+VI)	387.20	5.04
B. CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	(15.10)	59.43
Cash flow from Subsidy Received	55.76	27.88
Cash flow for purchase of property, plant and equipment	(237.18)	(71.67)
Bank balance other than cash and cash equivalents	(6.64)	(25.28)
Interest Income	10.80	6.22
NET CASH FROM INVESTING ACTIVITIES	(192.36)	(3.42)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings (Net)	(1.48)	(18.39)
Proceeds from Short Term Borrowings (Net)	(234.93)	88.09
Proceeds from issuance of share capital/share warrents	152.18	-
Amount paid against issuance of share capital/share warrents	(33.76)	-
Interest Paid	(39.13)	(57.75)
Proceeds from Investments	14.81	-
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	(142.31)	11.95
Net Increase / Decrease (-) in Cash and Cash Equivalents	52.53	13.57
Opening Balance of Cash and Cash Equivalents	24.38	10.81
Closing Balance of Cash and Cash Equivalents	76.91	24.38

By order of the Board
for: Shree Pacetronix Limited



Atul Kumar Sethi
Managing Director
DIN: 00245685

Date : 25.05.2026
Place: PITHAMPUR



S. R. NAREDI & CO.
CHARTERED ACCOUNTANTS



204, Manas Bhawan Extn. 11, R.N.T. Marg, Indore- 452 001

Mobile : 98270-34764

E-mail : naredisr@gmail.com

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

To
Board of Directors of
Shree Pacetronix Limited,

Opinion:

We have audited the consolidated financial results of **Shree Pacetronix Limited** ('Holding Company') and its subsidiary (Holding Company and its subsidiary together referred to as 'the Group') for the year ended March 31, 2026, which are included in the accompanying Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026, the statement of cash flow for the year ended March 31, 2026 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) 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) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and Consolidated other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis of Opinion:

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



Management's Responsibility for the Consolidated Financial Results:

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

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

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

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

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

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

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

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



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

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



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

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

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

Other Matters:

The Financial results include the audited Financial Results of one subsidiary Company, Shree Coratomic Limited, included in the audited consolidated financial results ,whose financial results reflect total assets of Rs. 82.27 lacs as at 31st March 2026, total revenue of Rs. 0.22 lacs and Rs. 1.75 lacs, total net profit/ (loss) after tax of Rs. (0.70) lacs and Rs. (2.16) lacs for the quarter and year ended March 31, 2026 respectively and cash outflow (net) of Rs 1.00 lacs for the year ended 31st March 2026, as considered in the consolidated annual financial results, which have been audited by us. The independent auditors' reports on financial results of the subsidiary, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report and procedures performed by us are as stated in paragraph above.

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

The Statement includes the consolidated financial results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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



Place: Indore
Date : 25th May, 2026

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

S. Naredi

CA S R Naredi
Proprietor
Membership No. 072014
UDIN: 26072014BTRAPX3971

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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Particulars		Quarter Ended			Rs. In Lakh except EPS	
		Year Ended				
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Income from Operations						
I.	Revenue from operations	536.74	433.46	427.99	2163.69	1680.32
II.	Other income	4.66	2.30	2.69	12.32	12.15
III.	Total Revenue (I + II)	541.40	435.76	430.68	2176.01	1692.47
IV.	Expenses:					
	Cost of materials consumed	163.61	136.35	166.45	570.57	599.65
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-20.44	-6.20	-30.95	68.91	-45.85
	Employee benefits expense	137.13	121.43	121.12	533.71	474.42
	Finance costs	5.69	13.18	14.63	40.70	58.18
	Depreciation and amortisation expense	20.74	16.58	21.39	73.50	80.78
	Other expenses	93.40	138.61	73.30	467.26	420.98
	Total expenses (IV)	400.13	419.95	365.94	1754.65	1588.16
V.	Profit before exceptional and extraordinary items and tax (III - IV)	141.27	15.81	64.74	421.36	104.31
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax (V - VI)	141.27	15.81	64.74	421.36	104.31
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX.	Profit before tax (VII- VIII)	141.27	15.81	64.74	421.36	104.31
X.	Tax expense:					
	(1) Current tax	41.05	9.95	20.33	119.75	34.35
	(2) Deferred tax	-10.93	0.11	-1.07	-12.78	-5.03
	Total Tax Expenses (X)	30.12	10.06	19.26	106.97	29.32
XI.	Profit (Loss) for the period from continuing operations (IX-X)	111.15	5.75	45.48	314.39	74.99
XII.	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII.	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV.	Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV.	Profit (Loss) for the period (XI + XIV)	111.15	5.75	45.48	314.39	74.99
XVI.	Other Comprehensive Income					
a	(i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
b	(i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
XVII.	Total Comprehensive income (XV + XVI)	111.15	5.75	45.48	314.39	74.99
	(Comprising Profit(Loss) and other comprehensive income for the period)					
XVIII.	Total Comprehensive Income for the period attributable to:					
	(i) Owners of the Company	111.15	5.75	45.48	314.39	74.99
	(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00
XVIII.	Paid up Equity Share Capital (Face value of Rs. 10 per share)	374.97	367.45	359.94	374.97	359.94
XIX.	Reserve excluding Revaluation Reserve as on Balance Sheet date	0.00	0.00	0.00	1405.56	1018.22
XX.	Earnings per equity share (for continuing operations)					
	(1) Basic	3.06	0.16	1.26	8.66	2.08
	(2) Diluted	2.99	0.16	1.26	8.47	2.08
XXI.	Earning per equity share (for discontinued operations)					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XXII.	Earning per equity share(for discontinued and continuing operations)					
	(1) Basic	3.06	0.16	1.26	8.66	2.08
	(2) Diluted	2.99	0.16	1.26	8.47	2.08

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 25th May 2026. 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 : 25.05.2026
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 2026 (Audited)	As at 31st March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	363.61	378.76
Capital work-in-progress	92.63	92.63
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	17.45	8.36
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	0.00	0.00
- Other financial assets	68.05	52.97
- Loans	0.00	0.00
Deferred tax assets (Net)	59.01	46.22
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	6.73	6.73
Total Non current assets	607.48	585.67
Current assets		
Inventories	482.75	702.78
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	1063.67	663.01
(iii) Cash and cash equivalents	78.95	25.42
(iv) Bank balance other than (iii) above	92.54	85.89
(v) Loans	7.68	4.78
(vi) Other financial assets	7.08	4.46
Current Tax Assets (Net)	0.00	0.00
Other current assets	230.59	232.52
Total current assets	1963.26	1718.86
TOTAL ASSETS	2570.74	2304.53
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	374.97	359.94
Money received against share warrants	30.44	0.00
Other equity	1405.56	1018.22
Non Controlling Interest	0.06	0.06
Total Equity	1811.03	1378.22
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	32.12	36.11
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
Current liabilities		
Financial liabilities		
- Borrowings	236.22	470.98
- Trade payables	105.63	87.18
- Other financial liabilities	65.34	60.78
Other current liabilities	162.46	159.14
Provisions	104.43	88.93
Current tax liabilities (net)	49.91	19.59
Total Liabilities	759.71	926.31
TOTAL EQUITY AND LIABILITIES	2570.74	2304.53

By order of the Board
for: Shree Pacetronix Limited

Date : 25.05.2026
Place: PITHAMPUR



Atul Kumar Sethi
Managing Director
DIN: 00245685

Shree Pacetronix Ltd.

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Audited Consolidated Cash Flow Statement



Particulars	Rs. In Lakh	
	Year Ended 31st March 2026 Audited	Year Ended 31st March 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	421.36	104.31
Adjusted for:		
Depreciation and Amortisation Expense	73.50	80.78
Interest Income	(11.48)	(6.77)
Interest paid	40.70	58.18
Profit on sale of fixed assets	-	-
Operating Profit before Working Capital Changes	524.08	236.50
Adjusted for:		
Trade & other Receivables	(404.26)	(52.36)
Inventories	220.04	(128.39)
Trade & Other Payables	41.82	53.51
Cash Generated from Operations	381.68	109.26
Taxes Paid	(89.43)	(110.05)
NET CASH FROM OPERATING ACTIVITIES	292.25	(0.79)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	(15.08)	49.61
Cash flow from Subsidy Received	55.76	27.88
Purchase of Fixed Assets	(123.22)	(71.67)
Bank Balance other than cash & cash Equivalent	(6.64)	(16.72)
Interest Income	11.48	6.77
NET CASH FROM INVESTING ACTIVITIES	(77.70)	(4.13)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings (Net)	(3.98)	(18.39)
Proceeds from Short Term Borrowings (Net)	(234.76)	95.49
Proceeds from issuance of share capital/share warrents	152.18	-
Amount paid against issuance of share capital/share warrents	(33.76)	-
Interest Paid	(40.70)	(58.18)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	(161.02)	18.92
Net Increase / Decrease (-) in Cash and Cash Equivalents	53.53	14.00
Opening Balance of Cash and Cash Equivalents	25.42	11.42
Closing Balance of Cash and Cash Equivalents	78.95	25.42

By order of the Board
for: Shree Pacetronix Limited



Atul Kumar Sethi
Managing Director
DIN: 00245685

Date : 25.05.2026
Place: PITHAMPUR

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 3005202606301227	Date & Time : 30/05/2026 06:29:58 PM
Scrip Code	: 527005	
Entity Name	: SHREE PACETRONIX LIMITED	
Compliance Type	: Regulation 33(3)-Integrated Finance Ind AS	
Quarter / Period	: 31/03/2026	
Mode	: Revised 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	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	25-05-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-05-2026	
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	25-05-2026 15:00	
End date and time of board meeting	25-05-2026 19:30	
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	Declaration of unmodified opinion	
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?	Yes	
No. of times funds raised during the quarter	1	
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	01-01-2026	01-04-2025	
Date of end of reporting period	31-03-2026	31-03-2026	
Whether results are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Standalone	Standalone	
Part I	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.		
1 Income			
Revenue from operations	536.74	2163.69	
Other income	4.44	11.62	
Total income	541.18	2175.31	
2 Expenses			
(a) Cost of materials consumed	163.61	570.57	
(b) Purchases of stock-in-trade	0	0	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20.44	68.91	
(d) Employee benefit expense	137.13	533.71	
(e) Finance costs	5.35	39.13	
(f) Depreciation, depletion and amortisation expense	20.74	72.72	
(g) Other Expenses			
1 Manufacturing expenses	18.82	110.24	
2 Selling and distribution expenses	28.51	161.58	
3 Administrative expenses	60.48	209.76	
Total other expenses	107.81	481.58	
Total expenses	414.2	1766.62	
3 Total profit before exceptional items and tax	126.98	408.69	
4 Exceptional items	0	0	
5 Total profit before tax	126.98	408.69	
6 Tax expense			
7 Current tax	41.05	119.75	
8 Deferred tax	-11.12	-12.8	
9 Total tax expenses	29.93	106.95	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11 Net Profit Loss for the period from continuing operations	97.05	301.74	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
14 Net profit (loss) from discontinued operation after tax	0	0	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16 Total profit (loss) for period	97.05	301.74	
17 Other comprehensive income net of taxes	0	0	
18 Total Comprehensive Income for the period	97.05	301.74	
19 Total profit or loss, attributable to			
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
20 Total Comprehensive income for the period attributable to			
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 Details of equity share capital			
Paid-up equity share capital	374.97	374.97	
Face value of equity share capital	10	10	
22 Reserves excluding revaluation reserve		1405.56	
23 Earnings per share			
i Earnings per equity share for continuing operations			
Basic earnings (loss) per share from continuing operations	2.67	8.31	
Diluted earnings (loss) per share from continuing operations	2.61	8.13	
ii Earnings per equity share for discontinued operations			
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
iii Earnings per equity share (for continuing and discontinued operations)			
Basic earnings (loss) per share from continuing and discontinued operations	2.67	8.31	
Diluted earnings (loss) per share from continuing and discontinued operations	2.61	8.13	
24 Debt equity ratio			Textual Information(1)
25 Debt service coverage ratio			Textual Information(2)
26 Interest service coverage ratio			Textual Information(3)
27 Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
Nature of report standalone or consolidated	Standalone	
Assets		
1 Non-current assets		
Property, plant and equipment		363.25
Capital work-in-progress		65.54
Investment property		0
Goodwill		0
Other intangible assets		13.45
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
Non-current financial assets		
Non-current investments		65.19
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		
1 Non current bank balances being deposits with remaining maturity of more than twelve months		39.88
2 Security and other deposits		13.07
3		
4		
5		
Details of other non-current financial assets		
Total of other non-current financial assets		52.95
Total non-current financial assets		118.14
Deferred tax assets (net)		55.03
Other non-current assets		
1		
2		
3		
4		
5		
Details of other non-current assets		
Total of other non-current assets		
Total non-current assets		615.41
2 Current assets		
Inventories		482.75
Current financial asset		
Current investments		0
Trade receivables, current		1063.67
Cash and cash equivalents		76.91
Bank balance other than cash and cash equivalents		92.54
Loans, current		7.67
Other current financial assets		
1 Accrued Interest on Fixed Deposit with Bank		6.29
2		
3		
4		
5		
Details of other current financial assets		
Total of Other current financial assets		6.29
Total current financial assets		1247.08
Current tax assets (net)		0
Other current assets		
1 Advance to vendors		86.48
2 Advances recoverable in cash or kind		143.59
3		
4		
5		
Details of other current assets		
Total of other current assets		230.07
Total current assets		1959.9
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		2575.31
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		374.97
Other equity		1436
Total equity attributable to owners of parent		1810.97
Non controlling interest		
Total equity		1810.97
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		32.12
Trade Payables, non-current		
(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
Total Trade payable		0
Other non-current financial liabilities		
1 Deposit from Customers		3.6
2		
3		
4		
5		
Details of other non-current financial liabilities		
Total of other non-current financial liabilities		3.6
Total non-current financial liabilities		35.72
Provisions, non-current		0

	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	35.72
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	228.64
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	48.37
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	74.03
	Total Trade payable	122.4
	Other current financial liabilities	
1	Other Payable	63.45
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	63.45
	Total current financial liabilities	414.49
	Other current liabilities	
1	Statutory Dues	11.58
2	Advance from Customers	148.21
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	159.79
	Provisions, current	104.43
	Current tax liabilities (Net)	49.91
	Deferred government grants, Current	0
	Total current liabilities	728.62
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
	Total liabilities	764.34
	Total equity and liabilities	2575.31
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
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		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
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	408.69
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	220.03
	Adjustments for decrease (increase) in trade receivables, current	-310.64
	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	57.5
	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	72.72
	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
	Total adjustments for reconcile profit (loss)	39.61
	Net cash flows from (used in) operations	448.3
	Dividends received	0
	Interest paid	-39.13
	Interest received	-10.8
	Income taxes paid (refund)	89.43
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	387.2
3	Cash flows from used in investing activities	
	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	-237.18
	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	10.8
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	34.02
	Net cash flows from (used in) investing activities	-192.36
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	118.42
	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	-236.41
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0

	Interest paid	39.13
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	14.81
	Net cash flows from (used in) financing activities	-142.31
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	52.53
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	52.53
	Cash and cash equivalents cash flow statement at beginning of period	24.38
	Cash and cash equivalents cash flow statement at end of period	76.91

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																		
													Additional disclosure of related transaction relates to loans, inter-cs listed entity/subsidiary. These details					
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	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness incurred to make or give loans, inter-cs corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Ter
1	SHREE PACETRONIX LIMITED	AAECS8466P	SHREE CORATOMIC LIMITED	AAGCS5553B	Subsidiary Company	Any other transaction	Hire Charges		Approved			0	20.12	-16.78				
2	SHREE PACETRONIX LIMITED	AAECS8466P	ATUL KUMAR SETHI	ALQPS0085G	Managing Director	Remuneration			Approved			30	0.52	12.36				
3	SHREE PACETRONIX LIMITED	AAECS8466P	AKASH SETHI	CVPJS9136F	Joint managing Director	Remuneration			Approved			21	2.97	2.86				
4	SHREE PACETRONIX LIMITED	AAECS8466P	AMITA SETHI	ALLPS5217M	Wife of managing director	Any other transaction	Remuneration		Approved			9.3	2.34	0.78				
5	SHREE PACETRONIX LIMITED	AAECS8466P	PREENA SALGIA SETHI	FTWPS1192H	Wife of joint Managing director	Any other transaction	Professional charges		Approved			10.63	0.25	0.5				
6	SHREE PACETRONIX LIMITED	AAECS8466P	ATUL KUMAR SETHI	ALQPS0085G	Managing Director	Any other transaction	Rent		Approved			1.8	0.52	12.36				
7	SHREE PACETRONIX LIMITED	AAECS8466P	AMITA SETHI	ALLPS5217M	Wife of managing director	Any other transaction	Rent		Approved			1.8	2.34	0.78				
8	SHREE PACETRONIX LIMITED	AAECS8466P	SHREE CORATOMIC LIMITED	AAGCS5553B	Subsidiary Company	Purchase of goods or services			Approved			17.22	-2.12	-16.78				
Total value of transaction during the reporting period												91.75						

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's 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		Yes	
	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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	14-11-2025
Amount Raised	152.18
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
1	(1) Capital Expenditure for setting up/upgrading manufacturing facilities for pacemaker production including automation and adoption of cleanroom technology (2) General Corporate purpose	NA	152.18	0	24.78	0	<p>1. During the reporting period, the company allotted 75150 Equity Shares and 225450 fully convertible equity warrants on a preferential basis to Promoter of the company in the Board Meeting held on 14th November, 2025 at an exercise price of Rs. 81/- (including Premium of Rs. 71/-)</p> <p>2. The company has allotted 75150 (Series A Warrants) fully paid-up equity share consequent to the conversion of warrants on a preferential basis to the Promoter of the company and received the full subscription amount from the promoter.</p> <p>The warrants are valid for a specified period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.</p>

Signatory Details	
Name of signatory	Rupali Ahire
Designation of person	Company Secretary and Compliance Officer
Place	Indore
Date	30-05-2026

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2505202608351527	Date & Time : 25/05/2026 08:34:56 PM
Scrip Code	: 527005	
Entity Name	: SHREE PACETRONIX LIMITED	
Compliance Type	: Regulation 33(3)-Integrated Finance Ind AS	
Quarter / Period	: 31/03/2026	
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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	25-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-05-2026
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	25-05-2026 15:00
End date and time of board meeting	25-05-2026 19:30
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	Declaration of unmodified opinion

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		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
Part I	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.			
1	Income			
	Revenue from operations	536.74	2163.69	
	Other income	4.66	12.32	
	Total income	541.4	2176.01	
2	Expenses			
(a)	Cost of materials consumed	163.61	570.57	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20.44	68.91	
(d)	Employee benefit expense	137.13	533.71	
(e)	Finance costs	5.69	40.7	
(f)	Depreciation, depletion and amortisation expense	20.74	73.5	
(g)	Other Expenses			
1	Manufacturing Expenses	18.82	110.24	
2	Selling and Distribution Expenses	28.51	161.58	
3	Admisnistrative Expenses	46.07	195.44	
	Total other expenses	93.4	467.26	
	Total expenses	400.13	1754.65	
3	Total profit before exceptional items and tax	141.27	421.36	
4	Exceptional items	0	0	
5	Total profit before tax	141.27	421.36	
6	Tax expense			
7	Current tax	41.05	119.75	
8	Deferred tax	-10.93	-12.78	
9	Total tax expenses	30.12	106.97	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	111.15	314.39	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	111.15	314.39	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	111.15	314.39	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	0	0	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	Total Comprehensive income for the period attributable to			
	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	
21	Details of equity share capital			
	Paid-up equity share capital	374.97	374.97	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		1405.56	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	3.06	8.66	
	Diluted earnings (loss) per share from continuing operations	2.99	8.47	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.06	8.66	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.99	8.47	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	363.61
	Capital work-in-progress	92.63
	Investment property	0
	Goodwill	0
	Other intangible assets	17.45
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	
1	Non Current bank balances being deposits with remaining maturity of more than 12 months	49.7
2	Security and other deposits	18.35
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	68.05
	Total non-current financial assets	68.05
	Deferred tax assets (net)	59.01
	Other non-current assets	
1	MAT Receivable	6.73
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	6.73
	Total non-current assets	607.48
2	Current assets	
	Inventories	482.75
	Current financial asset	
	Current investments	0
	Trade receivables, current	1063.67
	Cash and cash equivalents	78.95
	Bank balance other than cash and cash equivalents	92.54
	Loans, current	7.68
	Other current financial assets	
1	Accrued interest on fixed deposits with bank	7.08
2		
3		

4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	7.08
	Total current financial assets	1249.92
	Current tax assets (net)	0
	Other current assets	
1	Advance to vendors	86.48
2	Advances recoverable in cash or kind	144.11
3		
4		
5		
	Details of other current assets	
	Total of other current assets	230.59
	Total current assets	1963.26
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	2570.74
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	374.97
	Other equity	1436
	Total equity attributable to owners of parent	1810.97
	Non controlling interest	0.06
	Total equity	1811.03
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	32.12
	Trade Payables, non-current	
	(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
	Total Trade payable	0
	Other non-current financial liabilities	
1	Deposit from Customer	3.6
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	3.6
	Total non-current financial liabilities	35.72
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1		
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	35.72
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	236.22
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	49.74
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	55.88
	Total Trade payable	105.62
	Other current financial liabilities	
1	Other Payable	65.34
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	65.34
	Total current financial liabilities	407.18
	Other current liabilities	
1	Statutory dues	14.25
2	Advance from customer	148.22
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	162.47
	Provisions, current	104.43
	Current tax liabilities (Net)	49.91
	Deferred government grants, Current	0
	Total current liabilities	723.99
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
	Total liabilities	759.71
	Total equity and liabilities	2570.74
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
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		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
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	421.36
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	220.04
	Adjustments for decrease (increase) in trade receivables, current	-404.26
	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	41.82
	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	73.5
	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
	Total adjustments for reconcile profit (loss)	-68.9
	Net cash flows from (used in) operations	352.46
	Dividends received	0
	Interest paid	-40.7
	Interest received	-11.48
	Income taxes paid (refund)	89.43
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	292.25
3	Cash flows from used in investing activities	
	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	123.22
	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	11.48
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	34.04
	Net cash flows from (used in) investing activities	-77.7
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	152.18
	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	-238.74
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	40.7
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-33.76
	Net cash flows from (used in) financing activities	-161.02
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	53.53
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	53.53

	Cash and cash equivalents cash flow statement at beginning of period	25.42
	Cash and cash equivalents cash flow statement at end of period	78.95

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's 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		No	
	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

