

श्री

Shree Pacetronix Ltd.



Pacetroneix®

Date: 30th January, 2024

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

Scrip Code - 527005; ISIN - INE847D01010

Subject: Submission of Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report for the Quarter and Nine Months ended 31st December, 2023.

Dear Sir/Ma'am,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Nine Months ended 31st December, 2023.
2. Standalone and Consolidated Auditor's Limited Review Report on the Unaudited Financial results for the Quarter and Nine Months ended 31st December, 2023.

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

You are requested to please take the same on record.

Thanking You

Yours faithfully

For SHREE PACETRONIX LIMITED

CIN: L33112MP1988PLC004317



YASH BAGORA
COMPANY SECRETARY

CIN : L33112MP1988PLC004317

Celebrating 30 Years of Cardiac Pacing

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

Kolkata Addresss :
Swastik Apartment, Ground Floor,
1, Sardar Sankar Road, Tolly Gunj,
Kolkata - 700 026



Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarter and Nine Months ended December 31, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to

**THE BOARD OF DIRECTORS OF
SHREE PACETRONIX LIMITED**

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **SHREE PACETRONIX LIMITED** ("the Company") for the quarter and Nine Months ended December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ["SEBI (LODR) Regulations, 2015"], read with relevant SEBI Circulars.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of SEBI (LODR) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For: S R NAREDI & Company
Chartered Accountants
Firm Registration No. 02818C
UDIN: 24072014BKDFM59467



S. Naredi

CA S R Naredi
Proprietor
Membership No. 072014

Place: Indore
Date : January, 30, 2024

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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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER 2023

Part - I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DEC 2023

Particulars	Quarter Ended			Nine Months Ended		Rs. In Lakhs except EPS
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year Ended
	(Unaudited)			(Audited)		31.03.2023
Income from Operations						
I. Revenue from operations	429.62	523.34	521.37	1539.05	1267.78	2019.35
II. Other income	3.00	1.79	1.09	9.13	5.16	8.71
III. Total Revenue (I + II)	432.62	525.13	522.46	1548.18	1272.94	2028.06
IV. Expenses:						
Cost of materials consumed	195.84	239.83	222.26	660.90	516.43	725.83
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-43.79	-41.15	-26.27	-85.46	-31.65	-35.27
Employee benefits expense	98.50	100.38	86.40	293.69	248.47	358.01
Finance costs	10.01	10.78	7.18	27.22	21.80	29.55
Depreciation and amortisation expense	22.02	20.31	16.10	58.95	47.63	62.86
Other expenses	94.02	108.61	127.60	331.77	290.85	427.36
Total expenses (IV)	376.60	438.76	433.27	1287.07	1093.53	1568.34
V. Profit before exceptional and extraordinary items and tax (III - IV)	56.02	86.37	89.19	261.11	179.41	459.72
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	56.02	86.37	89.19	261.11	179.41	459.72
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	56.02	86.37	89.19	261.11	179.41	459.72
X. Tax expense:						
(1) Current tax	17.90	21.32	28.16	72.12	56.10	143.80
(2) Deferred tax	-1.67	-1.61	-0.99	-4.27	-3.45	-8.84
Total Tax Expenses	16.23	19.71	27.17	67.85	52.65	134.96
XI. Profit (Loss) for the period from continuing operations (IX-X)	39.79	66.66	62.02	193.26	126.76	324.76
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	39.79	66.66	62.02	193.26	126.76	324.76
XVI. Other Comprehensive Income						
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
XVII. Total Comprehensive income (XV + XVI) (Comprising Profit(Loss) and other comprehensive income for the period)	39.79	66.66	62.02	193.26	126.76	324.76
XVIII. Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94	359.94
XIX. Reserve excluding Revaluation Reserve as on Balance Sheet date						619.73
XX. Earnings per equity share (for continuing operations)						
(1) Basic	1.11	1.85	1.72	5.37	3.52	9.02
(2) Diluted	1.11	1.85	1.72	5.37	3.52	9.02
XXI. Earning per equity share (for discontinued operations)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXII. Earning per equity share (for discontinued and continuing operations)						
(1) Basic	1.11	1.85	1.72	5.37	3.52	9.02
(2) Diluted	1.11	1.85	1.72	5.37	3.52	9.02



Part -II - SELECT INFORMATION FOR THE QUARTER/NINE MONTHS ENDED 31ST DEC 2023

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)					(Audited)
A PARTICULARS OF SHAREHOLDING						
1) Public Shareholding						
- Number of Shares	2726644	2726644	2726644	2726644	2726644	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%	75.75%
2) Promoter & Promoter Group Shareholding						
a) Pledged/ Encumbered						
- Number of Shares	0	0	0	0	0	0
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	0	0	0	0	0	0
- Percentage of shares (as a % of the total share capital of the company)	0	0	0	0	0	0
b) Non Encumbered						
- Number of Shares	872756	872756	872756	872756	872756	872756
- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	24.25%	24.25%	24.25%	24.25%	24.25%	24.25%
- Percentage of shares (as a % of the total share capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
PARTICULARS						
B INVESTORS COMPLAINTS						
a Pending at the beginning of the quarter	1	0	0	-	-	-
b Received during the quarter	2	1	4	-	-	-
c Disposed of during the quarter	2	0	4	-	-	-
d Remaining unresolved at the end of the quarter	1	1	0	-	-	-

NOTES :-

(A) The above results were reviewed by the Audit committee and thereafter were approved & taken on record by Board of Directors in their respective meetings held on 30th January 2024. These result have been "limited Reviewed" by the Auditor of the Company.

(B) The Company has only one segment viz "Life Saving Devices.

(C) Figures for the previous period has been regrouped/reclassified wherever necessary.

By order of the Board
For: Shree Pacetronix Limited



Akash Sethi
Joint Managing Director
DIN: 08176396

Date : 30.01.2024
Place: PITHAMPUR



Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Company for the Quarter and Nine Months ended December 31, 2023 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to

**THE BOARD OF DIRECTORS OF
SHREE PACETRONIX LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SHREE PACETRONIX LIMITED** ("Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the quarter and Nine Months ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ["SEBI (LODR) Regulations, 2015"].
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (LODR) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of its subsidiary "Shree Coratomic Limited".
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of their auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI (LODR) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.





S. R. NAREDI & CO.
CHARTERED ACCOUNTANTS

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

Phone : Office : 0731-2513878, **Cell:** 98270-34764

E-mail: naredisr@gmail.com

6. We have also reviewed the interim financial results of Shree Coratomic Limited ("the Subsidiary") included in the consolidated unaudited financial results which reflect total revenues of Rs. 0.14 Lakhs, total net loss after tax of Rs. 0.12 Lakhs and total comprehensive loss of Rs. 0.12 Lakhs for the quarter ended December 31, 2023 and total revenues of Rs. 6.21 Lakhs, total net loss after tax of Rs. 0.59 Lakhs and total comprehensive loss of Rs. 0.59 Lakhs for the period from April 01, 2023 to December 31, 2023, as considered in the Statement. These interim financial results have been reviewed by their auditor, whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of their auditor and the procedures performed by us as stated in paragraph 3 above.

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

For: S R NAREDI & Company

Chartered Accountants

Firm Registration No. 02818C

UDIN: 24072014 BKDFMH1840



S. Naredi

CA S R Naredi

Proprietor

Membership No. 072014

Place: Indore

Date : January,30, 2024

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



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER 2023

Particulars	Rs. In Lakhs except EPS					
	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)					(Audited)
Income from Operations						
I. Revenue from operations	429.62	523.34	521.37	1539.05	1273.97	2025.55
II. Other income	3.14	1.92	1.23	9.54	5.58	9.15
III. Total Revenue (I + II)	432.76	525.26	522.60	1548.59	1279.55	2034.70
IV. Expenses:						
Cost of materials consumed	195.84	239.82	222.26	660.89	516.43	725.79
Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	-43.78	-41.16	-26.27	-85.46	-31.65	-35.27
Employee benefits expense	98.50	100.38	86.40	293.69	248.47	358.01
Finance costs	10.00	10.78	7.20	27.48	21.83	29.58
Depreciation and amortisation expense	22.02	20.31	16.11	58.95	47.63	62.86
Other expenses	94.32	108.96	127.87	332.72	292.11	431.70
Total expenses (IV)	376.90	439.09	433.57	1288.27	1094.82	1572.67
V. Profit before exceptional and extraordinary items and tax (III -IV)	55.86	86.17	89.03	260.32	184.73	462.03
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	55.86	86.17	89.03	260.32	184.73	462.03
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	55.86	86.17	89.03	260.32	184.73	462.03
X. Tax expense:						
(1) Current tax	17.90	21.32	28.49	72.12	56.43	144.30
(2) Deferred tax	-1.70	-1.67	-1.02	-4.47	-2.00	-8.23
Total Tax Expenses	16.20	19.65	27.47	67.65	54.43	136.07
XI. Profit (Loss) after tax for the period from continuing operations (IX - X)	39.66	66.52	61.56	192.67	130.30	325.96
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV. Profit (Loss) for the period (XI + XIV)	39.66	66.52	61.56	192.67	130.30	325.96
XVI. Other Comprehensive Income						
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive Income (XV + XVI)	39.66	66.52	61.56	192.67	130.30	325.96
XVII. [Comprising Profit(Loss) and other comprehensive income for the period]	39.66	66.52	61.56	192.67	130.30	325.96
XVIII. Total Comprehensive Income for the period attributable to:						
(i) Owners of the Company	39.66	66.52	61.56	192.67	130.30	325.96
(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XIX. Paid up Equity Share Capital (Face value of Rs. 10 per share)	359.94	359.94	359.94	359.94	359.94	359.94
XX. Reserve excluding Revaluation Reserve as on Balance Sheet date						607.41
XXI. Earnings per equity share (for continuing operations)						
(1) Basic	1.10	1.85	1.71	5.35	3.62	9.06
(2) Diluted	1.10	1.85	1.71	5.35	3.62	9.06
XXII. Earning per equity share (for discontinued operations)						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXIII. Earning per equity share (for discontinued and continuing operations)						
(1) Basic	1.10	1.85	1.71	5.35	3.62	9.06
(2) Diluted	1.10	1.85	1.71	5.35	3.62	9.06

NOTES :-

(A) The above results were reviewed by the Audit committee and thereafter were approved & taken on record by Board of Directors in their respective meetings held on 30th January 2024. These result have been "limited Reviewed" by the Auditor of the Company.

(B) The Company has only one segment viz "Life Saving Devices.

(C) Figures for the previous period has been regrouped/reclassified wherever necessary.



By order of the Board
For: Shree Pacetronix Limited

Akash Sethi
Joint Managing Director
DIN: 08176396

Date : 30.01.2024
Place: PITHAMPUR