

श्री

Shree Pacetronix Ltd.



Date: 09<sup>th</sup> November, 2023

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 Half Year ended 30<sup>th</sup> September, 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 Half year ended 30<sup>th</sup> September, 2023.
2. Standalone and Consolidated Auditor's Limited Review Report on the Unaudited Financial results for the Quarter and half year ended 30<sup>th</sup> September, 2023.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Thursday, 09<sup>th</sup> November 2023.

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  
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1, Sardar Sankar Road, Tolly Gunj,  
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**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarterly and Half Yearly ended September 30, 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 half year ended September 30, 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 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). 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.

Place: Indore  
Date : November 09, 2023



**For: S R NAREDI & Company**  
Chartered Accountants

Firm Registration No. 02818C

UDIN:23072014BGQMYB4694

*S. R. Naredi*

CA S R Naredi

Proprietor

Membership No. 072014

# 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

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## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

### Part - I | STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

Rs. In Lakhs except EPS

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	(Unaudited)					(Audited)	
<b>Income from Operations</b>							
I.	Revenue from operations	523.34	586.09	416.86	1109.43	746.41	2019.35
II.	Other income	1.79	4.34	2.23	6.13	4.07	8.71
III.	<b>Total Revenue (I + II)</b>	<b>525.13</b>	<b>590.43</b>	<b>419.09</b>	<b>1115.56</b>	<b>750.48</b>	<b>2028.06</b>
IV.	Expenses:						
	Cost of materials consumed	239.83	225.23	173.82	465.06	294.17	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	-41.15	-0.52	-6.04	(41.67)	(5.38)	-35.27
	Employee benefits expense	100.38	94.81	84.68	195.19	162.07	358.01
	Finance costs	10.78	6.43	8.61	17.21	14.62	29.55
	Depreciation and amortisation expense	20.31	16.62	17.88	36.93	31.53	62.86
	Other expenses	108.61	129.14	99.77	237.75	163.25	427.36
	<b>Total expenses (IV)</b>	<b>438.76</b>	<b>471.71</b>	<b>378.72</b>	<b>910.47</b>	<b>660.26</b>	<b>1568.34</b>
V.	<b>Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>86.37</b>	<b>118.72</b>	<b>40.37</b>	<b>205.09</b>	<b>90.22</b>	<b>459.72</b>
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>	<b>86.37</b>	<b>118.72</b>	<b>40.37</b>	<b>205.09</b>	<b>90.22</b>	<b>459.72</b>
VIII.	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	<b>Profit before tax (VII- VIII)</b>	<b>86.37</b>	<b>118.72</b>	<b>40.37</b>	<b>205.09</b>	<b>90.22</b>	<b>459.72</b>
X.	Tax expense:						
	(1) Current tax	21.32	32.90	13.85	54.22	27.94	143.80
	(2) Deferred tax	-1.61	-0.99	-1.36	-2.60	-2.46	-8.84
	<b>Total Tax Expenses (X)</b>	<b>19.71</b>	<b>31.91</b>	<b>12.49</b>	<b>51.62</b>	<b>25.48</b>	<b>134.96</b>
XI.	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>66.66</b>	<b>86.81</b>	<b>27.88</b>	<b>153.47</b>	<b>64.74</b>	<b>324.76</b>
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.	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>66.66</b>	<b>86.81</b>	<b>27.88</b>	<b>153.47</b>	<b>64.74</b>	<b>324.76</b>
XVI.	Other Comprehensive Income						
a	(i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	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.	<b>Total Comprehensive income (XV + XVI)</b> [Comprising Profit(Loss) and other comprehensive income for the period]	<b>66.66</b>	<b>86.81</b>	<b>27.88</b>	<b>153.47</b>	<b>64.74</b>	<b>324.76</b>
XVIII.	<b>Paid up Equity Share Capital (Face value of Rs. 10 per share)</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>
XIX.	<b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>						<b>619.73</b>
XX.	Earnings per equity share (for continuing operations)						
	(1) Basic	1.85	2.41	0.77	4.26	1.80	9.02
	(2) Diluted	1.85	2.41	0.77	4.26	1.80	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	1.85	2.41	0.77	4.26	1.80	9.02
	(2) Diluted	1.85	2.41	0.77	4.26	1.80	9.02



## Part -II - SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

Particulars	3 Month Ended			6 Month Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)					(Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1)</b>	<b>Public Shareholding</b>					
	- Number of Shares	2726644	2726644	2726644	2726644	2726644
	- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%
<b>2)</b>	<b>Promoter &amp; Promoter Group Shareholding</b>					
<b>a)</b>	<b>Pledged/ Encumbered</b>					
	- Number of Shares	0	0	0	0	0
	- Percentage of shares (as a % of the total shareholding of Promoter and Promoter Group)	0	0	0	0	0
	- Percentage of shares (as a % of the total share capital of the company)	0	0	0	0	0
<b>b)</b>	<b>Non Encumbered</b>					
	- Number of Shares	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%
	- Percentage of shares (as a % of the total share capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%
<b>PARTICULARS</b>						
<b>B</b>	<b>INVESTORS COMPLAINTS</b>					
<b>a</b>	Pending at the beginning of the quarter	0	0	0	-	-
<b>b</b>	Received during the quarter	1	1	2	-	-
<b>c</b>	Disposed of during the quarter	0	1	2	-	-
<b>d</b>	Remaining unresolved at the end of the quarter	1	0	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 09th November 2023. 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 : 09.11.2023  
Place: PITHAMPUR

**Shree Pacetronix Ltd.**

CIN: L33112MP1988PLC004317



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

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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

Rs. In Lakh

Particulars	As at 30th Sep 2023	As at 31st March 2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	361.96	302.98
Capital work-in-progress	0.00	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.42	4.44
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
<b>Financial assets</b>		
- Investment	80.00	80.00
- Other financial assets	29.90	41.01
- Loans	0.00	0.00
Deferred tax assets (Net)	32.09	29.48
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
<b>Total Non current assets</b>	<b>508.37</b>	<b>457.91</b>
<b>Current assets</b>		
Inventories	405.13	298.45
<b>Financial assets</b>		
(i) Investment	0.00	0.00
(ii) Trade receivables	697.13	601.11
(iii) Cash and cash equivalents	6.49	6.28
(iv) Bank balance other than (iii) above	90.26	77.21
(v) Loans	0.56	0.57
(vi) Other financial assets	39.85	3.44
Current Tax Assets (Net)	0.00	0.00
Other current assets	291.95	215.49
<b>Total current assets</b>	<b>1531.37</b>	<b>1202.55</b>
<b>TOTAL ASSETS</b>	<b>2039.74</b>	<b>1660.46</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	773.20	619.73
<b>Total Equity</b>	<b>1133.14</b>	<b>979.67</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	62.16	33.14
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
<b>Total Non-current liabilities</b>	<b>65.76</b>	<b>36.74</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	279.37	182.99
- Trade payables	109.24	61.37
- Other financial liabilities	92.92	79.19
Other current liabilities	206.31	171.15
Provisions	82.20	72.78
Current tax liabilities (net)	70.80	76.57
<b>Total Current Liabilities</b>	<b>840.84</b>	<b>644.05</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2039.74</b>	<b>1660.46</b>

By order of the Board  
for: Shree Pacetronix Limited

Akash Sethi

Joint Managing Director

(DIN: 08176396)

Date : 09.11.2023

Place: PITHAMPUR

# Shree Pacetronix Ltd.



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## STANDALONE CASH FLOW STATEMENT

Rs. In Lakh

Particulars	Half Year Ended	
	As at 30th Sep 2023	As at 30th Sep 2022
	Unaudited	Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	205.09	90.22
<b>Adjusted for:</b>		
Depreciation and Amortisation Expense	36.93	31.53
Interest Income	(2.91)	(2.95)
Interest paid	17.21	14.62
Operating Profit before Working Capital Changes	256.32	133.42
<b>Adjusted for:</b>		
Trade & other Receivables	(207.89)	(155.58)
Inventories	(106.67)	(25.33)
Trade & Other Payables	106.18	192.39
Cash Generated from Operations	<b>47.94</b>	<b>144.90</b>
Taxes Paid	(61.00)	(21.71)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(13.06)</b>	<b>123.19</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Cash flow from Other financial assets	11.11	-
Purchase of Fixed Assets	(95.89)	(82.09)
Interest Income	2.91	2.95
Bank balance other than cash and cash equivalents	(13.04)	
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(94.91)</b>	<b>(79.14)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings (Net)	29.02	(6.41)
Proceeds from Short Term Borrowings (Net)	96.38	(2.46)
Interest Paid	(17.21)	(14.62)
<b>NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES</b>	<b>108.19</b>	<b>(23.49)</b>
Net Increase / Decrease (-) in Cash and Cash Equivalents	0.21	20.56
Opening Balance of Cash and Cash Equivalents	6.28	79.31
Closing Balance of Cash and Cash Equivalents	6.49	99.87

By order of the Board  
for Shree Pacetronix Limited



Akash Sethi

Joint Managing Director

(DIN: 08176396)

Date : 09.11.2023

Place: PITHAMPUR



**Independent Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 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 half year ended September 30, 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 assets of Rs. 203.74 Lakhs as at September 30, 2023, total revenues of Rs. 1.25 Lakhs and Rs. 6.07 Lakhs, total net loss after tax of Rs. 0.15 Lakhs and Rs. 0.47 Lakhs and total comprehensive loss of Rs. 0.15 Lakhs and Rs. 0.47 Lakhs for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively as considered in the Statement. These interim financial results have been reviewed by us, 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 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:23072014BGQMYC3028**



*S. R. Naredi*

**Place: Indore**  
**Date : November 09, 2023**

**CA S R Naredi**  
**Proprietor**  
**Membership No. 072014**



# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

Rs. In Lakhs except EPS

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)					(Audited)
<b>Income from Operations</b>						
I. Revenue from operations	523.34	586.09	417.50	1109.43	752.60	2025.55
II. Other income	1.92	4.48	2.38	6.40	4.35	9.15
III. <b>Total Revenue (I + II)</b>	<b>525.26</b>	<b>590.57</b>	<b>419.88</b>	<b>1115.83</b>	<b>756.95</b>	<b>2034.70</b>
IV. Expenses:						
Cost of materials consumed	239.82	225.23	173.82	465.05	294.17	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	-41.16	-0.52	-6.04	-41.68	-5.38	-35.27
Employee benefits expense	100.38	94.81	84.68	195.19	162.07	358.01
Finance costs	10.78	6.70	8.61	17.48	14.63	29.58
Depreciation and amortisation expense	20.31	16.62	17.87	36.93	31.52	62.86
Other expenses	108.96	129.44	100.07	238.40	164.24	431.70
<b>Total expenses</b>	<b>439.09</b>	<b>472.28</b>	<b>379.01</b>	<b>911.37</b>	<b>661.25</b>	<b>1572.67</b>
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>86.17</b>	<b>118.29</b>	<b>40.87</b>	<b>204.46</b>	<b>95.70</b>	<b>462.03</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. <b>Profit before extraordinary items and tax (V - VI)</b>	<b>86.17</b>	<b>118.29</b>	<b>40.87</b>	<b>204.46</b>	<b>95.70</b>	<b>462.03</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. <b>Profit before tax (VII- VIII)</b>	<b>86.17</b>	<b>118.29</b>	<b>40.87</b>	<b>204.46</b>	<b>95.70</b>	<b>462.03</b>
X. Tax expense:						
(1) Current tax	21.32	32.90	13.85	54.22	27.94	144.30
(2) Deferred tax	-1.67	-1.10	-1.28	-2.77	-0.99	-8.23
<b>Total Tax Expenses</b>	<b>19.65</b>	<b>31.80</b>	<b>12.57</b>	<b>51.45</b>	<b>26.95</b>	<b>136.07</b>
XI. <b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>66.52</b>	<b>86.49</b>	<b>28.30</b>	<b>153.01</b>	<b>68.75</b>	<b>325.96</b>
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. <b>Profit (Loss) for the period (XI + XIV)</b>	<b>66.52</b>	<b>86.49</b>	<b>28.30</b>	<b>153.01</b>	<b>68.75</b>	<b>325.96</b>
XVI. Other Comprehensive Income						
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	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 <b>Total Comprehensive income (XV + XVI)</b> (Comprising Profit(Loss) and other comprehensive income for the period)	<b>66.52</b>	<b>86.49</b>	<b>28.30</b>	<b>153.01</b>	<b>68.75</b>	<b>325.96</b>
XVIII <b>Total Comprehensive income for the period attributable to:</b>						
(i) Owners of the Company	66.52	86.49	28.30	153.01	68.75	325.96
(ii) Non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
XIX. <b>Paid up Equity Share Capital (Face value of Rs. 10 per share)</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>	<b>359.94</b>
XX. <b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>						<b>607.41</b>
XXI. Earnings per equity share (for continuing operations)						
(1) Basic	1.85	2.40	0.79	4.25	1.91	9.06
(2) Diluted	1.85	2.40	0.79	4.25	1.91	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
XXII Earning per equity share (for discontinued and continuing operations)						
(1) Basic	1.85	2.40	0.79	4.25	1.91	9.06
(2) Diluted	1.85	2.40	0.79	4.25	1.91	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 09th November 2023. 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)

# 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

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakh

Particulars	As at 30th Sep 2023	As at 31st March 2023
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	362.33	303.34
Capital work-in-progress	165.99	165.99
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	8.42	8.44
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	0.00	0.00
- Other financial assets	43.76	54.88
- Loans	0.00	0.00
Deferred tax assets (Net)	36.79	34.02
Income Tax Assets (Net)	6.70	6.70
Other Non-current Assets	0.00	0.00
<b>Total Non current assets</b>	<b>623.99</b>	<b>573.37</b>
<b>Current assets</b>		
Inventories	405.13	298.45
<b>Financial assets</b>		
(i) Investment	0.00	0.00
(ii) Trade receivables	575.57	471.13
(iii) Cash and cash equivalents	6.99	7.12
(iv) Bank balance other than (iii) above	90.26	77.21
(v) Loans	0.56	0.57
(vi) Other financial assets	40.62	3.94
Current Tax Assets (Net)	0.00	0.00
Other current assets	298.80	222.32
<b>Total current assets</b>	<b>1417.93</b>	<b>1080.74</b>
<b>TOTAL ASSETS</b>	<b>2041.92</b>	<b>1654.11</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	760.42	607.41
Non Controlling Interest	0.06	0.06
<b>Total Equity</b>	<b>1120.42</b>	<b>967.41</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	64.66	35.64
- Trade Payables	0.00	0.00
- Other financial liabilities	3.60	3.60
Provisions	0.00	0.00
Deferred tax liabilities (Net)	0.00	0.00
Other non-current liabilities	0.00	0.00
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	288.29	182.99
- Trade payables	109.24	61.37
- Other financial liabilities	95.93	82.08
Other current liabilities	206.46	171.35
Provisions	82.20	72.78
Current tax liabilities (net)	71.12	76.89
<b>Total Liabilities</b>	<b>921.50</b>	<b>686.70</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2041.92</b>	<b>1654.11</b>

By order of the Board  
for: Shree Pacetronix LimitedAkash Sethi  
Joint Managing Director  
(DIN: 08176396)Date : 09.11.2023  
Place: PITHAMPUR

# Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

Regd. Office : Plot No. 15, Sector II, Industrial Area, Pithampur Dist- Dhar (MP) - 454115

Tel No. (07292) 411105, Fax no. (07292) 400418

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

## CONSOLIDATED CASH FLOW STATEMENT

(Rs. In Lakh)

Particulars	Half Year Ended	
	As at 30th Sep 2023	As at 30th Sep 2022
	Unaudited	Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	204.46	95.70
<b>Adjusted for:</b>		
Depreciation and Amortisation Expense	36.93	31.52
Interest Income	(3.19)	(3.23)
Interest paid	17.48	14.63
Operating Profit before Working Capital Changes	255.68	138.62
<b>Adjusted for:</b>		
Trade & other Receivables	(216.59)	(223.84)
Inventories	(106.68)	(25.33)
Trade & Other Payables	106.25	185.86
Cash Generated from Operations	38.66	75.31
Taxes Paid	(61.00)	(22.31)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(22.34)</b>	<b>53.00</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Cash flow from Other financial assets	11.11	-
Purchase of Fixed Assets	(95.89)	(82.97)
Interest Income	3.19	3.23
Bank balance other than cash and cash equivalents	(13.04)	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(94.63)</b>	<b>(79.74)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings (Net)	29.02	(6.41)
Proceeds from Short Term Borrowings (Net)	105.30	(16.46)
Interest Paid	(17.48)	(14.63)
<b>NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES</b>	<b>116.84</b>	<b>(37.50)</b>
Net Increase / Decrease (-) in Cash and Cash Equivalents	(0.13)	(64.24)
Opening Balance of Cash and Cash Equivalents	7.12	173.55
Closing Balance of Cash and Cash Equivalents	6.99	109.31

By order of the Board  
for Shree Pacetronix Limited



Akash Sethi

Joint Managing Director

(DIN: 08176396)

Date : 09.11.2023

Place: PITHAMPUR