

श्री

Shree Pacetronix Ltd.



Date: 14<sup>th</sup> November, 2022

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, 2022.

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, 2022.
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, 2022.

The aforesaid results are duly approved by the Audit Committee and Board of Directors in their respective meetings held on Monday, 14<sup>th</sup> November 2022.

You are requested to please take the same on record.

Thanking You

Yours faithfully

For SHREE PACETRONIX LIMITED

CIN: L33112MP1988PLC004317

For Shree Pacetronix Ltd.

*Bagora*  
Authorised Signatory

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

TECHNOLOGY SERVING HUMANITY

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



**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Company for the Quarterly and Half Yearly ended September 30, 2022 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, 2022 (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.

**For: S R NAREDI & Company**  
**Chartered Accountants**  
**Firm Registration No. 02818C**  
**UDIN:22072014BDBZWO4694**



*S. Naredi*

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

**Place: Indore**  
**Date : November 14, 2022**



# 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



## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

### Part - I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2022

Rs. In Lakhs except EPS

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)					(Audited)
<b>Income from Operations</b>						
I. Revenue from operations	416.86	329.55	274.32	746.41	453.21	902.60
II. Other income	2.23	1.84	0.79	4.07	1.76	6.60
III. <b>Total Revenue (I + II)</b>	<b>419.09</b>	<b>331.39</b>	<b>275.11</b>	<b>750.48</b>	<b>454.97</b>	<b>909.20</b>
IV. Expenses:						
Cost of materials consumed	173.82	120.35	89.00	294.17	146.90	301.69
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	-6.04	0.66	12.22	(5.38)	15.95	10.43
Employee benefits expense	84.68	77.39	56.06	162.07	107.43	232.13
Finance costs	8.61	6.01	8.00	14.62	15.06	28.45
Depreciation and amortisation expense	17.88	13.65	11.85	31.53	23.60	49.75
Other expenses	99.77	63.48	57.31	163.25	101.35	198.26
<b>Total expenses (IV)</b>	<b>378.72</b>	<b>281.54</b>	<b>234.44</b>	<b>660.26</b>	<b>410.29</b>	<b>820.71</b>
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>40.37</b>	<b>49.85</b>	<b>40.67</b>	<b>90.22</b>	<b>44.68</b>	<b>88.49</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>40.37</b>	<b>49.85</b>	<b>40.67</b>	<b>90.22</b>	<b>44.68</b>	<b>88.49</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>40.37</b>	<b>49.85</b>	<b>40.67</b>	<b>90.22</b>	<b>44.68</b>	<b>88.49</b>
X. Tax expense:						
(1) Current tax	13.85	14.09	10.92	27.94	12.68	26.08
(2) Deferred tax	-1.36	-1.10	-0.15	-2.46	-0.87	-2.80
<b>Total Tax Expenses (X)</b>	<b>12.49</b>	<b>12.99</b>	<b>10.77</b>	<b>25.48</b>	<b>11.81</b>	<b>23.28</b>
XI. <b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>27.88</b>	<b>36.86</b>	<b>29.90</b>	<b>64.74</b>	<b>32.87</b>	<b>65.21</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>27.88</b>	<b>36.86</b>	<b>29.90</b>	<b>64.74</b>	<b>32.87</b>	<b>65.21</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
<b>Total Comprehensive income (XV + XVI)</b>	<b>27.88</b>	<b>36.86</b>	<b>29.90</b>	<b>64.74</b>	<b>32.87</b>	<b>65.21</b>
XVII. [Comprising Profit(Loss) and other comprehensive income for the period]	27.88	36.86	29.90	64.74	32.87	65.21
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>296.77</b>
XX. Earnings per equity share (for continuing operations)						
(1) Basic	0.77	1.02	0.83	1.80	0.91	1.81
(2) Diluted	0.77	1.02	0.83	1.80	0.91	1.81
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	0.77	1.02	0.83	1.80	0.91	1.81
(2) Diluted	0.77	1.02	0.83	1.80	0.91	1.81



**Part -II - SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022**

Particulars	3 Month Ended			6 Month Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)			(Audited)		
<b>A PARTICULARS OF SHAREHOLDING</b>						
<b>1) Public Shareholding</b>						
- Number of Shares	2726594	2726644	2726594	2726594	2726594	2726644
- Percentage of Shareholding	75.75%	75.75%	75.75%	75.75%	75.75%	75.75%
<b>2) Promoter &amp; Promoter Group Shareholding</b>						
<b>a) Pledged/ Encumbered</b>						
- 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>b) Non Encumbered</b>						
- Number of Shares	872806	872756	872806	872806	872806	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%
<b>PARTICULARS</b>						
<b>B INVESTORS COMPLAINTS</b>						
a Pending at the beginning of the quarter	0	0	0	-	-	-
b Received during the quarter	2	2	0	-	-	-
c Disposed of during the quarter	2	2	0	-	-	-
d Remaining unresolved at the end of the quarter	0	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 14th November 2022. 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 Padirobit Limited

  
Atul Kumar Saini  
Managing Director  
(DIN: 00245685)

Date : 14.11.2022  
Place: PITHAMPUR



# Shree Pacetronix Ltd.



CIN: L33112MP1988PLC004317

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## STANDALONE STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakh

Particulars	As at 30th Sep 2022	As at 31st March 2022
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	297.03	246.21
Capital work-in-progress	0.00	0.00
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	4.68	4.94
Intangible assets under development	0.00	0.00
Biological Assets other than bearer plants	0.00	0.00
Financial assets		
- Investment	80.00	80.00
- Other financial assets	14.70	14.70
- Loans	0.00	0.00
Deferred tax assets (Net)	23.09	20.63
Income Tax Assets (Net)	0.00	0.00
Other Non-current Assets	0.00	0.00
<b>Total Non current assets</b>	<b>419.50</b>	<b>366.48</b>
<b>Current assets</b>		
Inventories	191.49	166.16
Financial assets		
(i) Investment	0.00	0.00
(ii) Trade receivables	623.76	519.02
(iii) Cash and cash equivalents	99.87	79.31
(iv) Bank balance other than (iii) above	0.00	0.00
(v) Loans	1.61	0.93
(vi) Other financial assets	5.30	2.35
Current Tax Assets (Net)	0.00	0.00
Other current assets	117.91	70.71
<b>Total current assets</b>	<b>1039.94</b>	<b>838.48</b>
<b>TOTAL ASSETS</b>	<b>1459.44</b>	<b>1204.96</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	359.71	294.97
<b>Total Equity</b>	<b>719.65</b>	<b>654.91</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	49.77	56.17
- 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>53.37</b>	<b>59.77</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	228.97	231.43
- Trade payables	58.62	15.13
- Other financial liabilities	77.66	46.49
Other current liabilities	241.17	124.94
Provisions	47.98	46.49
Current tax liabilities (net)	32.02	25.80
<b>Total Current Liabilities</b>	<b>686.42</b>	<b>490.28</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1459.44</b>	<b>1204.96</b>

By order of the Board  
for: Shree Pacetronix Limited



Date : 14.11.2022  
Place: PITHAMPUR

# Shree Pacetronix Ltd.



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## STANDALONE CASH FLOW STATEMENT

Rs. In Lakh

Particulars	Half Year Ended	
	As at 30th Sep 2022	As at 30th Sep 2021
	Unaudited	Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	90.22	44.68
<b>Adjusted for:</b>		
Depreciation and Amortisation Expense	31.53	23.59
Interest Income	(2.95)	(1.76)
Interest paid	14.62	15.06
Operating Profit before Working Capital Changes	133.42	81.57
<b>Adjusted for:</b>		
Trade & other Receivables	(155.58)	(44.13)
Inventories	(25.33)	14.35
Trade & Other Payables	192.39	(17.83)
Cash Generated from Operations	<b>144.90</b>	<b>33.96</b>
Taxes Paid	(21.71)	(0.19)
NET CASH FROM OPERATING ACTIVITIES	123.19	33.77
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Cash flow from Other financial assets	-	(0.50)
Purchase of Fixed Assets	(82.09)	(3.59)
Interest Income	2.95	1.76
NET CASH FROM INVESTING ACTIVITIES	(79.14)	(2.33)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings (Net)	(6.41)	(20.16)
Proceeds from Short Term Borrowings (Net)	(2.46)	(0.48)
Interest Paid	(14.62)	(15.06)
NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES	(23.49)	(35.70)
Net Increase / Decrease (-) in Cash and Cash Equivalents	20.56	(4.26)
Opening Balance of Cash and Cash Equivalents	79.31	69.23
Closing Balance of Cash and Cash Equivalents	99.87	64.97

By order of the Board  
for: Shree Pacetronix Limited



Atul Kumar Sethi  
Managing Director  
(DIN:00245685)

Date : 14.11.2022  
Place: PITHAMPUR





**Independend Consolidated Financial Results of the Company for the Quarter and Half Year ended September 30, 2022 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, 2022 ("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. 204.04 Lakhs as at September 30, 2022, total revenues of Rs.1.53 Lakhs and Rs. 12.47 Lakhs, total net profit after tax of Rs. 3.60 Lakhs and Rs. 4.00 Lakhs and total comprehensive income of Rs.3.60 Lakhs and Rs. 4.00 Lakhs for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, 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:22072014BDBYUT5775**



**Place: Indore**  
**Date : November 14, 2022**

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



# Shree Pacetronix Ltd.

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## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

Particulars	Rs. In Lakhs except EPS					
	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)					(Audited)
<b>Income from Operations</b>						
I. Revenue from operations	417.50	335.10	286.99	752.60	465.88	923.06
II. Other income	2.38	1.97	0.87	4.35	1.97	7.10
<b>III. Total Revenue (I + II)</b>	<b>419.88</b>	<b>337.07</b>	<b>287.86</b>	<b>756.95</b>	<b>467.85</b>	<b>930.16</b>
IV. Expenses:						
Cost of materials consumed	173.82	120.35	89.00	294.17	146.90	301.69
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	-6.04	0.66	12.22	-5.38	15.95	10.43
Employee benefits expense	84.68	77.39	56.58	162.07	108.90	233.60
Finance costs	8.61	6.02	8.38	14.63	15.77	29.33
Depreciation and amortisation expense	17.87	13.65	11.84	31.52	23.59	49.75
Other expenses	100.07	64.17	57.49	164.24	101.82	199.31
<b>Total expenses</b>	<b>379.01</b>	<b>282.24</b>	<b>235.51</b>	<b>661.25</b>	<b>412.93</b>	<b>824.11</b>
V. Profit before exceptional and extraordinary items and tax (III -IV)	40.87	54.83	52.35	95.70	54.92	106.05
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit before extraordinary items and tax (V - VI)	40.87	54.83	52.35	95.70	54.92	106.05
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX. Profit before tax (VII- VIII)	40.87	54.83	52.35	95.70	54.92	106.05
X. Tax expense:						
(1) Current tax	13.85	14.09	12.49	27.94	14.25	26.09
(2) Deferred tax	-1.28	0.29	1.26	-0.99	0.17	1.88
<b>Total Tax Expenses</b>	<b>12.57</b>	<b>14.38</b>	<b>13.75</b>	<b>26.95</b>	<b>14.42</b>	<b>27.97</b>
XI. Profit (Loss) for the period from continuing operations (IX- X)	28.30	40.45	38.60	68.75	40.50	78.08
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)	28.30	40.45	38.60	68.75	40.50	78.08
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)	28.30	40.45	38.60	68.75	40.50	78.08
(Comprising Profit(Loss) and other comprehensive income for the period)						
XVIII. Total Comprehensive income for the period attributable to:						
(i) Owners of the Company	28.30	40.45	38.59	68.75	40.49	78.07
(ii) Non-controlling interests	0.00	0.00	0.01	0.00	0.01	0.01
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						283.24
XXI. Earnings per equity share (for continuing operations)						
(1) Basic	0.79	1.12	1.07	1.91	1.13	2.17
(2) Diluted	0.79	1.12	1.07	1.91	1.13	2.17
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)						
I. (1) Basic	0.79	1.12	1.07	1.91	1.13	2.17
(2) Diluted	0.79	1.12	1.07	1.91	1.13	2.17

**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 14th November 2022. 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.

Authorised Signatory  
 for: Shree Pacetronix Limited  
 Anil Kumar Sethi  
 Managing Director  
 (DIN: 00245685)

Date : 14.11.2022  
Place: PITHAMPUR

# 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 2022	As at 31st March 2022
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	297.40	246.58
Capital work-in-progress	165.90	165.01
Investment Properties	0.00	0.00
Goodwill	0.00	0.00
Other Intangible assets	8.68	8.94
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	20.01	20.00
- Loans	0.00	0.00
Deferred tax assets (Net)	26.78	25.79
Income Tax Assets (Net)	4.32	4.32
Other Non-current Assets	0.00	0.00
<b>Total Non current assets</b>	<b>523.09</b>	<b>470.64</b>
<b>Current assets</b>		
Inventories	191.49	166.16
<b>Financial assets</b>		
(i) Investment	0.00	0.00
(ii) Trade receivables	496.76	323.32
(iii) Cash and cash equivalents	109.31	173.56
(iv) Bank balance other than (iii) above	0.00	0.00
(v) Loans	2.14	1.46
(vi) Other financial assets	5.67	2.44
Current Tax Assets (Net)	0.00	0.00
Other current assets	126.82	80.33
<b>Total current assets</b>	<b>932.19</b>	<b>747.27</b>
<b>TOTAL ASSETS</b>	<b>1455.28</b>	<b>1217.91</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	359.94	359.94
Other equity	350.20	281.45
Non Controlling Interest	0.06	0.06
<b>Total Equity</b>	<b>710.20</b>	<b>641.45</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- Borrowings	52.26	58.67
- 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	228.97	245.43
- Trade payables	58.62	15.12
- Other financial liabilities	79.70	55.62
Other current liabilities	241.92	125.13
Provisions	47.98	46.49
Current tax liabilities (net)	32.03	26.40
<b>Total Liabilities</b>	<b>745.08</b>	<b>576.46</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1455.28</b>	<b>1217.91</b>

By order of the Board  
for Shree Pacetronix Limited

*(Signature)*  
Atul Kumar Sethi  
Managing Director  
(DIN: 00245685)

Date : 14.11.2022  
Place: PITHAMPUR



# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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

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 2022	As at 30th Sep 2021
	Unaudited	Unaudited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	95.70	54.92
<b>Adjusted for:</b>		
Depreciation and Amortisation Expense	31.52	23.59
Interest Income	(3.23)	(1.76)
Interest paid	14.63	15.06
Operating Profit before Working Capital Changes	138.62	91.81
<b>Adjusted for:</b>		
Trade & other Receivables	(223.84)	(39.71)
Inventories	(25.33)	14.35
Trade & Other Payables	185.86	(18.01)
Cash Generated from Operations	75.31	48.44
Taxes Paid	(22.31)	(0.20)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>53.00</b>	<b>48.24</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Cash flow from Other financial assets	-	(0.50)
Purchase of Fixed Assets	(82.97)	(3.58)
Interest Income	3.23	1.76
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(79.74)</b>	<b>(2.32)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings (Net)	(6.41)	(27.16)
Proceeds from Short Term Borrowings (Net)	(16.46)	(7.97)
Interest Paid	(14.63)	(15.06)
<b>NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES</b>	<b>(37.50)</b>	<b>(50.19)</b>
Net Increase / Decrease (-) in Cash and Cash Equivalents	(64.24)	(4.27)
Opening Balance of Cash and Cash Equivalents	173.55	77.06
Closing Balance of Cash and Cash Equivalents	109.31	72.79

By order of the Board  
for Shree Pacetronix Limited

  
Atul Kumar Sethi  
Managing Director  
(DIN:00245685)

Date : 14.11.2022  
Place: PITHAMPUR