

श्री

Shree Pacetronix Ltd.



Date: 25<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> March, 2026.
2. Audit Report on the Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31<sup>st</sup> March, 2026.

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

You are requested to please take the same on record.

Thanking You  
Yours faithfully

**FOR SHREE PACETRONIX LIMITED**  
CIN- L33112MP1988PLC004317

**AKASH SETHI**  
**JOINT MANAGING DIRECTOR**  
DIN: 08176396

Enclosure: a/a

Celebrating 33 Years of Cardiac Pacing

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

**CIN No. L33112MP1988PLC004317**

**TECHNOLOGY SERVING HUMANITY**

Kolkata Address :  
Swastik Apartment, Ground Floor,  
1, Sardar Sankar Road, Tolly Gunj,  
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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**

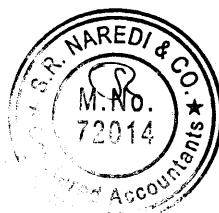
Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit 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 31<sup>st</sup> March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> 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.

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



*S R Naredi*

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

**Place:** Indore  
**Date :** 25<sup>th</sup> May, 2026

# Shree Pacetronix Ltd.

CIN: L33112MP1988PLC004317

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

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

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



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

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

Rs. In Lakh except EPS

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)
<b>Income from Operations</b>					
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. <b>Total Revenue (I + II)</b>	<b>541.18</b>	<b>435.60</b>	<b>430.56</b>	<b>2175.31</b>	<b>1691.92</b>
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
<b>Total expenses (IV)</b>	<b>414.20</b>	<b>419.26</b>	<b>365.49</b>	<b>1766.62</b>	<b>1587.87</b>
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>	<b>126.98</b>	<b>16.34</b>	<b>65.07</b>	<b>408.69</b>	<b>104.05</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
VII. <b>Profit before extraordinary items and tax (V - VI)</b>	<b>126.98</b>	<b>16.34</b>	<b>65.07</b>	<b>408.69</b>	<b>104.05</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX. <b>Profit before tax (VII- VIII)</b>	<b>126.98</b>	<b>16.34</b>	<b>65.07</b>	<b>408.69</b>	<b>104.05</b>
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
<b>Total Tax Expenses</b>	<b>29.93</b>	<b>10.23</b>	<b>18.52</b>	<b>106.95</b>	<b>28.75</b>
XI. <b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>97.05</b>	<b>6.11</b>	<b>46.55</b>	<b>301.74</b>	<b>75.30</b>
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV. <b>Profit/(Loss) after tax from Discontinuing operations (XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV. <b>Profit (Loss) for the period (XI + XIV)</b>	<b>97.05</b>	<b>6.11</b>	<b>46.55</b>	<b>301.74</b>	<b>75.30</b>
XVI. Other Comprehensive Income					
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
<b>Total Comprehensive income (XV + XVI)</b>	<b>97.05</b>	<b>6.11</b>	<b>46.55</b>	<b>301.74</b>	<b>75.30</b>
XVII. [Comprising Profit(Loss) and other comprehensive income for the period]	97.05	6.11	46.55	301.74	75.30
XVIII. <b>Paid up Equity Share Capital (Face value of Rs. 10 per share)</b>	<b>374.97</b>	<b>367.45</b>	<b>359.94</b>	<b>374.97</b>	<b>359.94</b>
XIX. <b>Reserve excluding Revaluation Reserve as on Balance Sheet date</b>				<b>1405.56</b>	<b>1030.87</b>
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
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>				
<b>1)</b>	<b>Public Shareholding</b>				
- Number of Shares	2561172	2726527	2726644	2561172	2726644
- Percentage of Shareholding	68.30%	74.20%	75.75%	68.30%	75.75%
<b>2)</b>	<b>Promoter &amp; Promoter Group Shareholding</b>				
<b>a)</b>	<b>Pledged/ Encumbered</b>				
- Number of Shares	128965	128965	128965	128965	128965.00
- 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>b)</b>	<b>Non Encumbered</b>				
- 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%
<b>PARTICULARS</b>					
<b>B</b>	<b>INVESTORS COMPLAINTS</b>				
a	Pending at the beginning of the quarter	0	0	0	0
b	Received during the quarter	0	0	0	0
c	Disposed of during the quarter	0	0	0	0
d	Remaining unresolved at the end of the quarter	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.

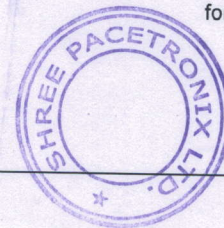
(D) Preferential Warrants and Conversion:

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.

By order of the Board  
for: Shree Pacetronix Limited



*Atul Kumar Sethi*  
Atul Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 25.05.2026  
Place: PITHAMPUR

# Shree Pacetronix Ltd.

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## Audited Standalone Statement of Assets and Liabilities

Particulars	Rs. In Lakh	
	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
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
<b>Total Non current assets</b>	<b>615.41</b>	<b>493.61</b>
<b>Current assets</b>		
Inventories	482.75	702.78
<b>Financial assets</b>		
(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
<b>Total current assets</b>	<b>1959.90</b>	<b>1810.13</b>
<b>TOTAL ASSETS</b>	<b>2575.31</b>	<b>2303.74</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	374.97	359.94
Money received against share warrants	30.44	0.00
Other equity	1405.56	1030.87
<b>Total Equity</b>	<b>1810.97</b>	<b>1390.81</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- 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
<b>Total Non-current liabilities</b>	<b>35.72</b>	<b>37.21</b>
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- 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
<b>Total Current Liabilities</b>	<b>728.62</b>	<b>875.72</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2575.31</b>	<b>2303.74</b>

By order of the Board  
for Shree Pacetronix Limited



Amit Kumar Sethi  
Managing Director  
DIN: 00245685

Date : 25.05.2026  
Place: PITHAMPUR

# Shree Pacetronix Ltd



CIN: L33112MP1988PLC004317

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## Audited Standalone Cash Flow Statement

Rs. In Lakh

Particulars	Year Ended	Year Ended
	31st March 2026	31st March 2025
	Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
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>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
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)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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



**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:**

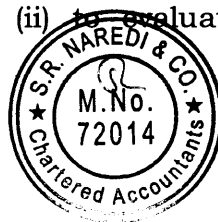
Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit 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 31<sup>st</sup> 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.

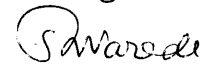
Our conclusion on the Statement is not modified in respect of above matter.



**Place:** Indore

**Date :** 25<sup>th</sup> May, 2026

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



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	Rs. In Lakh except EPS				
	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
<b>Income from Operations</b>					
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
<b>III. Total Revenue (I + II)</b>	<b>541.40</b>	<b>435.76</b>	<b>430.68</b>	<b>2176.01</b>	<b>1692.47</b>
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
<b>Total expenses (IV)</b>	<b>400.13</b>	<b>419.95</b>	<b>365.94</b>	<b>1754.65</b>	<b>1588.16</b>
<b>V. Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>141.27</b>	<b>15.81</b>	<b>64.74</b>	<b>421.36</b>	<b>104.31</b>
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00
<b>VII. Profit before extraordinary items and tax (V - VI)</b>	<b>141.27</b>	<b>15.81</b>	<b>64.74</b>	<b>421.36</b>	<b>104.31</b>
VIII. Extraordinary items	0.00	0.00	0.00	0.00	0.00
<b>IX. Profit before tax (VII- VIII)</b>	<b>141.27</b>	<b>15.81</b>	<b>64.74</b>	<b>421.36</b>	<b>104.31</b>
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
<b>Total Tax Expenses (X)</b>	<b>30.12</b>	<b>10.06</b>	<b>19.26</b>	<b>106.97</b>	<b>29.32</b>
<b>XI. Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>111.15</b>	<b>5.75</b>	<b>45.48</b>	<b>314.39</b>	<b>74.99</b>
XII. Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII. Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV. Profit/(Loss) after tax from Discontinuing operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
<b>XV. Profit (Loss) for the period (XI + XIV)</b>	<b>111.15</b>	<b>5.75</b>	<b>45.48</b>	<b>314.39</b>	<b>74.99</b>
XVI. Other Comprehensive Income					
a (i) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
b (i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
<b>XVII. Total Comprehensive income (XV + XVI)</b> (Comprising Profit(Loss) and other comprehensive income for the period)	<b>111.15</b>	<b>5.75</b>	<b>45.48</b>	<b>314.39</b>	<b>74.99</b>
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)
<b>ASSETS</b>		
<b>Non-current assets</b>		
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
<b>Total Non current assets</b>	<b>607.48</b>	<b>585.67</b>
<b>Current assets</b>		
Inventories	482.75	702.78
<b>Financial assets</b>		
(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
<b>Total current assets</b>	<b>1963.26</b>	<b>1718.86</b>
<b>TOTAL ASSETS</b>	<b>2570.74</b>	<b>2304.53</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
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
<b>Total Equity</b>	<b>1811.03</b>	<b>1378.22</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial liabilities</b>		
- 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
<b>Current liabilities</b>		
<b>Financial liabilities</b>		
- 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
<b>Total Liabilities</b>	<b>759.71</b>	<b>926.31</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2570.74</b>	<b>2304.53</b>

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

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## Audited Consolidated Cash Flow Statement

Rs. In Lakh

Particulars	Year Ended	Year Ended
	31st March 2026	31st March 2025
	Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before Tax & Extraordinary items as per Statement of Profit & Loss	421.36	104.31
<b>Adjusted for:</b>		
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
<b>Adjusted for:</b>		
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)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>292.25</b>	<b>(0.79)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
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
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(77.70)</b>	<b>(4.13)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)
<b>NET CASH RECEIVED/ (USED) IN FINANCING ACTIVITIES</b>	<b>(161.02)</b>	<b>18.92</b>
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

श्री

Shree Pacetronix Ltd.



Pacetrnix®

Date: 25<sup>th</sup> May, 2026

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



**Subject: Declaration under Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**Scrip Code - 527005; ISIN - INE847D01010**

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time, we, the undersigned, hereby affirm and declare that CA S R Naredi, Statutory Auditor of our Company has not expressed any "Modified Opinion/ Audit Qualification" in the Audit Report accompanying the Annual Audited Financial Statements (Standalone and Consolidated) of our Company for the financial year ended 31<sup>st</sup> March 2026 and accordingly the statement on impact of audit qualification is not required to be given.

You are requested to please consider and take on record the same.

S.NO.	NAME	DESIGNATION	SIGNATURE
1.	Atul Sethi	Managing Director DIN:00245685	
2.	Ashok Atulkar	Chief Financial Officer PAN: AUYP A1565C	

Celebrating 33 Years of Cardiac Pacing

Factory & Regd. Office : Plot No. 15, Sector-II,  
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Email : pacetronix@hotmail.com  
Web Site : www.pacetronix.com

CIN No. L33112MP1988PLC004317

TECHNOLOGY SERVING HUMANITY

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