



(CIN : L70100 GJ1994 PLC023061)

**Regd. Office :**

A- 401, Sankalp Iconic, Opp. Vikram Nagar,  
Iscon Temple Cross Road, S.G. Highway,  
Ahmedabad - 380054.

**E-mail :** idealopticalsltd@gmail.com  
info@krettosysconltd.com

**Website :** krettosyscon.com

**Date: 03.03.2025**

To,  
**BSE Limited**  
Corporate Relationship Department  
1st Floor, New Trading Ring,  
Rotunda Building, P J Towers,  
Dalal Street, Fort, Mumbai – 400001.

Dear Sir/Madam,

**Sub.: Integrated Filing (Financial) for the quarter and nine-month period ended  
December 31,2024**

**Scrip Code: - 531328**

**Ref: Mail dated 03.03.2025**

Dear Sir,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company at their meeting was held on 29<sup>th</sup> January, 2025 through video conferencing/other audio-visual means for approval of Financial Results which we were uploaded Financial results for the quarter ended December 31, 2024 on BSE Portal.

Further, pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

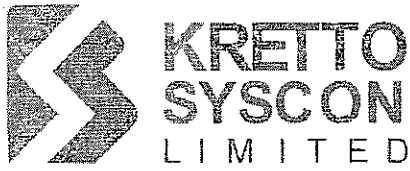
Kindly take into your records.

Thanking You,

**For Kretto Syscon Limited**

**Tushar Shah**  
**Managing Director**  
**DIN: 01748630**

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2024							
SR. NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		(In Lakhs)
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	FINANCIAL YEAR ENDED
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	31-03-2024 AUDITED
I	Revenue From operations	182.11	583.07	-	868.62	-	-
II	Other Income	0.45	20.45	5.25	32.31	27.51	70.20
III	<b>Total Income (I+II)</b>	<b>182.56</b>	<b>603.52</b>	<b>5.25</b>	<b>900.93</b>	<b>27.51</b>	<b>70.20</b>
IV	<b>EXPENSES</b>						
	Direct Expenses	0.22	-	-	0.22	-	-
	Purchases of Stock-in-Trade	367.44	65.12	-	475.66	-	-
	Changes in Inventories of Stock-in-Trade and working-progress	(350.49)	(18.40)	-	(368.89)	-	-
	Employee benefits expense	1.16	5.36	0.72	6.76	5.07	11.41
	Finance costs	-	-	-	-	-	-
	Depreciation and amortization expenses	0.27	-	-	0.27	-	-
	Other expenses	31.87	9.36	1.71	44.61	13.74	24.54
	<b>Total expenses (IV)</b>	<b>50.47</b>	<b>61.44</b>	<b>2.43</b>	<b>158.63</b>	<b>18.81</b>	<b>35.95</b>
V	<b>Profit/(loss) before exceptional items and tax (I-IV)</b>	<b>132.09</b>	<b>542.08</b>	<b>2.82</b>	<b>742.30</b>	<b>8.70</b>	<b>34.25</b>
VI	<b>Exceptional Items</b>						
VII	Profit/(loss) before exceptions items and ta	132.09	542.08	2.82	742.30	8.70	34.25
VIII	<b>Tax expense:</b>						
	(1) Current tax	34.34	140.94	-	193.28	-	8.82
	(2) Deferred tax						
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	97.75	401.14	2.82	549.02	8.70	25.43
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	97.75	401.14	2.82	549.02	8.70	25.43
XIV	Other Comprehensive Income A. (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive income for the period )	97.75	401.14	2.82	549.02	8.70	25.43
XVI	Earnings per equity share (for continuing operation): (1) Basic & (2) Diluted	0.02	0.26	0.00	0.09	0.01	0.02



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XVII	Earnings per equity share (for discontinued operation): (1) Basic & (2) Diluted	-	-	-	-	-	-
XVII	Earning per equity share (for discontinued & continuing operation) (1) Basic & (2) Diluted	0.02	0.25	-	0.09	0.01	0.01

**NOTES:-**

- 1) The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 29.01.2025.
- 2) Previous Year / Periods figures have been regrouped / rearranged to the extent necessary.
- 3) The Auditors of the company has carried out the Limited Review for the financial results for the Quarter ended 31.12.2024
- 4) The investors complaints / queries received and disposed off during the quarter ended on 31.12.2024.

Pending at the beginning of Quarter : 0 Disposed off during the quarter : 0

Received during the Quarter : 0 Lying unresolved at the end of the quarter : 0

Date :29.01.2025  
Place: Ahmedabad

FOR, KRETTO SYSCON LIMITED

TUSHAR SHASHIKANT SHAH  
MANAGING DIRECTOR  
DIN: 01748630



Nirav S. Shah & Co.  
Chartered Accountants

Office Add : 401, Abhishree Avenue, Opp. Hanuman Temple, Besides Shakti Electronics,  
Nehrunagar-Ambawadi, Ahmedabad - 380 015.

M. No. 98256 09734 Email : [shah.shahassociates@gmail.com](mailto:shah.shahassociates@gmail.com)

Nirav Shah  
B.com, LLB, FCA

To,

Board of Directors,

M/S. Kretto Syscon Limited

Ahmedabad.

### Limited Review Report

We have reviewed the accompanying statement of unaudited financial results of M/s. Kretto Syscon Limited for the period ended 31.12.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagement to Review Financial Statement issued by the Institute of Chartered Accounts of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement."

Date: 29.01.2025

Place: Ahmedabad

Name of CA : Nirav Shah

Firm Name : Nirav S. Shah & Co.

Designation : Proprietor

FRN : 130244W

UDIN : 25133345BMJLCY1004





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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

Statement of Deviation / Variation in utilization of funds raised						
Name of listed entity: Kretto Syscon Limited						
Mode of Fund Raising				Right Issues		
Date of Raising Funds				18 <sup>th</sup> November, 2024		
Amount Raised				47,03,94,342		
Report filed for Quarter ended:				31 <sup>st</sup> December 2024		
Monitoring Agency				-		
Monitoring Agency Name,				-		
Is there a Deviation / Variation in use of funds raised				No		
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders				-		
If Yes, Date of shareholder Approval				-		
Explanation for the Deviation / Variation				-		
Comments of the Audit Committee after review				Nil		
Comments of the auditors, if any				Nil		
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation/Va riation for the quarter according to applicable object	Remarks if any
To meet incremental working Capital requirements, and	-	Rs. 24,00,00,000	-	Rs. 10,50,00,000	-	The fund amount of Rs. 13,50,00,000 is yet to be utilized as on 31/12/2024



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Acquisition of Software	-	Rs. 15,00,00,000	-	Rs. 15,00,00,000	-	-
General corporate purposes	-	Rs. 7,28,94,000	-	Rs. 7,28,68,000	-	The fund amount of Rs. 26,000 is yet to be utilized as on 31/12/2024
Estimated Issue related Expenses	-	Rs. 75,00,000	-	Rs. 75,00,000	-	-

#### **C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

S. No.	Particulars	in INR crore
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0

#### **D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter):-** Not Applicable

#### **E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):-** Not Applicable