



SHETRON LIMITED
THE NAME BEHIND THE NAMES

Date: November, 7, 2025

To

The Manager
Listing Department
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400001

Dear Sirs,

Sub: Intimation of Outcome of Board Meeting held on November 7, 2025

Ref: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”)

Further to our intimation dated October 31, 2025 and pursuant to Regulations 30 and 33 of SEBI LODR Regulations, we hereby inform you that the Board of Directors of Shetron Limited (the “Company”) at its Meeting held today i.e., November 7, 2025 through Video Conferencing, which commenced at 12:30 PM and concluded at 2.30 PM, and *inter-alia*, considered and approved the following:

1. Un-Audited Financial Results for the Second quarter and half year ended September 30, 2025 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and a copy of un-audited Financial Results of the Company for the Second quarter and half year ended September 30, 2025 along with the Limited Review Report issued by Statutory Auditors are enclosed herewith.

Kindly take this on record and treat this as compliance with SEBI LODR Regulations.

Thanking you
Yours sincerely

Jyoti Kumari
Company Secretary and Compliance Officer
M. No.: A37403





N. Naresh and Co.
Chartered Accountants

23 Amarjyothi Layout, Sanjay Nagar
Main Road, Near Vaibhav Theatre
Bangalore-560094 Ph 47811395

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to Board of Directors of **M/s.Shetron Limited**

1. We have reviewed the accompanying statement of unaudited financial results of M/s Shetron Limited for the period ended 30th September 2025(the Statement) prepared and being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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. 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 an analytical procedure 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 opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014, SEBI Circular and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Bangalore

7th November 2025

UDIN: **25025859BMJMGW8618**

For N.Naresh and Co

SETHURAMAN
VENKATESAN

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SETHURAMAN VENKATESAN
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S.VENKATESAN
PARTNER
M No 025859
FRN 011293S

SHETRON LIMITED

CIN: L21014KA1980PLC003842

Regd. Office: Plot No.1, Bommasandra Industrial Area, Hosur Road Bangalore - 560 099

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

Rs. In Lakhs

Particulars	QUARTER ENDED			HALF YEAR ENDED		Year Ended 31.03.25 Audited
	30.09.25 (Unaudited)	30.06.25 (Unaudited)	30.09.24 (Unaudited)	30.09.25 (Unaudited)	30.09.24 (Unaudited)	
1 Income						
a) Revenue from Operations						
b) Other Income	6,041	6,879	5,791	12,920	12,248	22,885
Net Sales/Income from Operations	22	36	18	58	50	83
2 Expenses :	6,063	6,915	5,809	12,978	12,298	22,968
a) Cost of Material Consumed	4,305	5,039	4,495	9,344	8,828	16,009
b) Purchase of stock-in-Trade	-	-	-	-	-	-
c) Changes in Inventories of Finished goods, work-in- Progress and Stock-in- Trade	101	103	(425)	204	(18)	109
d) Excise Duty	-	-	-	-	-	-
e) Employee benefits expense	641	650	635	1,291	1,283	2,595
f) Finance Costs	130	168	206	298	441	824
g) Depreciation and amortisation expenses	148	146	150	294	297	620
h) Other Expenses	605	575	618	1,180	1,124	2,340
Total Expenses	5,930	6,681	5,679	12,611	11,955	22,497
3 Profit/ (Loss) before exceptional items and Tax (1-2)	133	234	130	367	343	471
4 Exceptional Items						
5 Profit/ (Loss) before Tax (3 + 4)	133	234	130	367	343	471
6 Tax expenses						
a) Current Tax	28	70	20	100	80	160
b) Deferred Tax	-	2	-	-	-	3
Total Tax	28	72	20	100	80	163
7 Net Profit / (Loss) from the period/year (5-6)	105	162	110	267	263	308
8 Other Comprehensive Income						
i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
a) Remeasurement of the net defined benefit liability/asset	-	-	-	-	-	-
b) Income tax related to above	-	-	-	-	-	-
ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other Comprehensive Income	-	-	-	-	-	-
9 Total Comprehensive Income (7+ 8)	105	162	110	267	263	308
10 Paid up equity share capital (face value of Rs. 10/- each)	900	900	900	900	900	900
11 Reserve excluding revaluation reserve						4,962
12 (i) Earning per Share (before extraordinary items) (not annualised)						
a) Basic	1.17	1.80	1.22	2.97	2.92	3.42
a) Diluted	1.17	1.80	1.22	2.97	2.92	3.42
(ii) Earning per Share (after extraordinary items) (not annualised)						
a) Basic	1.17	1.80	1.22	2.97	2.92	3.42
a) Diluted	1.17	1.80	1.22	2.97	2.92	3.42

Place: Mumbai
Date: 07.11.2025

By Order of the Board
For Shetron Limited

Dhwakar S Shetty
Executive Chairman

SHETRON LIMITED

CIN: L21014KA1980PLC003842

Regd. Office: Plot No.1, Bommasandra Industrial Area, Hosur Road Bangalore - 560 099

Statement of Assets & Liabilities

		(Rs. In Lakhs)	(Rs. In Lakhs)
		As at 30.09.25	As at 31.03.25
Assets			
1.	Non - Current Assets		
a)	Property, Plant & Equipment		
b)	Intangible assets	4,568	4,600
c)	Good will	-	-
d)	Financial assets	230	230
i)	Trade Receivables	-	-
ii)	Investments	-	-
e)	Deferred tax Assets (net)	16	16
f)	Other non current assets	-	-
	Sub-total - Non - Current Assets	142	182
		4,956	5,028
2.	Current Assets :		
a)	Inventories	-	-
b)	Financial assets	5,454	5,034
i)	Investments	-	-
ii)	Trade Receivables	-	-
iii)	Cash & Cash equivalents	-	-
iv)	Bank balances other than above	4,186	3,244
v)	Loans	44	16
c)	Other current assets	364	567
d)	Assets held for Disposal	-	-
	Sub-total - Current Assets	1,200	1,215
		40	40
	TOTAL ASSETS	11,288	10,116
		16,244	15,144
EQUITY AND LIABILITIES			
1.	Equity		
a)	Equity Share Capital		
b)	Other Equity	900	900
	Total Equity	5,139	4,962
2.	LIABILITIES		
3.	Non -Current Liabilities		
a)	Long -term borrowings	6,039	5,862
b)	Deferred tax liabilities (net)	-	-
c)	Other long term liabilities	1,193	1,387
d)	Long -term provisions	24	24
	Sub-total - Non - Current Liabilities	-	-
		1,217	1,411
4.	Current Liabilities		
a)	Financial Liabilities		
i)	Borrowings	2,968	2,801
ii)	Trade Payables	4,891	3,957
b)	Provisions	496	416
c)	Other current liabilities	633	697
	Sub-total - Current Liabilities	8,988	7,871
	TOTAL EQUITY AND LIABILITIES	16,244	15,144

- The above Un-audited Financial Results for the Second Quarter and Half Year Ended 30th September, 2025 which have been subjected to Limited Review by Statutory Auditor of the Company as reviewed and recommended by the Audit Committee, were approved by the Board of Directors at its meeting held on 7th November, 2025.
- Segment Reporting: The Company is engaged in the manufacture of Metal Packaging and hence results are reported under one segment.
- Figures of the corresponding period have been re-classified/regrouped wherever considered necessary.
- The above financial results have been prepared in accordance with the recognition and measurement principles states therein prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other Accounting principles generally accepted in India.

Place: Mumbai
Date: 07.11.2025

By Order of the Board
For Shetron Limited

Diwakar S Shetty
Executive Chairman

SHETRON LIMITED

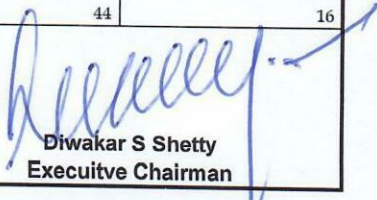
THE NAMES BEHIND THE NAMES

CIN: L21014KA1980PLC003842

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Statement of Audited Cash flow (Indirect) for the half year Ended 30th September 2025

Particulars		UNAUDITED	AUDITED
		Half Year ended (30-09-2025)	Year ended (31-03-2025)
		(Amount Rs Lakhs)	(Amount Rs Lakhs)
Cash flows from used in operating activities			
Profit before tax		367	471
Adjustments for reconcile profit (loss)			
Adjustments for finance costs		298	824
Adjustments for decrease (increase) in inventories		-420	300
Adjustments for decrease (increase) in trade receivables, current		-941	-189
Adjustments for decrease (increase) in other current assets		14	509
Adjustments for decrease (increase) in other non-current assets		40	86
Adjustments for other bank balances		203	-37
Adjustments for increase (decrease) in trade payables, current		933	857
Adjustments for increase (decrease) in other current liabilities		60	15
Adjustments for depreciation and amortisation expense		294	620
Adjustments for provisions, current		-44	182
Adjustments for other financial liabilities, current		-	-
Adjustments for interest income		-32	-21
Other adjustments to reconcile profit (loss)		-	-
Other adjustments for non-cash items		-	-
Total adjustments for reconcile profit (loss)		405	3,146
Net cash flows from (used in) operations		772	3,617
Taxes Paid		-100	-160
Net cash flows from (used in) operating activities		672	3,457
Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses			
Purchase of property, plant and equipment		-262	-706
Proceeds from sales of investment property		-	-
Purchase of Investments		-	-
Purchase of goodwill		32	21
Interest received			
Net cash flows from (used in) investing activities		-230	-685
Cash flows from used in financing activities			
Proceeds from borrowings		168	-
Repayments of borrowings		-194	-1,864
Interest paid		-298	-824
Other inflows (outflows) of cash 'Dividend		-90	-90
Deferred Liabilities Paid		-	-
Net cash flows from (used in) financing activities		-414	-2,778
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		28	-6
Effect of exchange rate changes on cash and cash equivalents			
Effect of exchange rate changes on cash and cash equivalents		-	-
Net increase (decrease) in cash and cash equivalents		28	-6
Cash and cash equivalents cash flow statement at beginning of period		16	22
Cash and cash equivalents cash flow statement at end of period		44	16



Diwakar S Shetty
Executive Chairman