Date: May 9, 2025

To

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

Dear Sirs,

Sub: Outcome of the 1st Board Meeting for Financial Year 2025-26 held on May 9, 2025

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

In continuation to our intimation dated May 3, 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., May 9, 2025, which commenced at 11:45 AM and concluded at 2.30 PM *inter-alia,* considered and approved the following:

1. Audited Financial Results prepared in accordance with Indian Accounting Standards (Ind AS) for the fourth quarter and financial year ended March 31, 2025;

   We hereby confirm that Messrs Naresh & Co, Chartered Accountants (FRN: 011293S), Statutory Auditors of the Company, have issued the Audit Report for the quarter and year ended March 31, 2025 with **unmodified opinion** on the Audited Financial Results of the Company and declaration to this effect are enclosed herewith.

2. Recommended a dividend of Rs. 1.00 (10%) per Share of Rs. 10/- each for the financial year 2024-25.

3. Appointment of Messrs S N Kollur & Co. for 1st Quarter FY 2025 – 26 as Internal Auditor and Messrs TR Chaddha & Co. as Internal Auditors of the Company for the FY 2024-25 based on the recommendation of Audit Committee.

   Details with respect to Internal Auditors of the Company:

SHETRON LIMITED * BENGALURU * 560099

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Sl. No.	Particulars	Details
1	Name of Auditor	Messrs S N Kollur & Co.
2	Reason for change	Re-appointment
3	Date of appointment and term of appointment	May 17, 2024 and the term of appointment for the 1st Quarter FY 2025-26.
4	Brief Profile	Messrs S N KOLLUR & CO is a proprietorship firm having experience in Statutory Bank Audits, Concurrent Audits, Company Audits, Tax Audits, Co- Operative Audits.

Sl. No.	Particulars	Details
1	Name of Auditor	Messrs TR Chaddha and Co.
2	Reason for change	Re-appointment
3	Date of appointment and term of appointment	May 9, 2025 and the term of appointment is One year for the FY 2025-26.
4	Brief Profile	They are elite chartered accountancy firm, with over 77 years of history, the firm has been providing industry expertise to numerous multinationals as well as reputed Indian companies. Ranked in Top 10 CA Firms in Economic Times Survey in 2015.

4. Appointment of Parameshwar Ganpati Bhat as Secretarial Auditors of the Company for the FY 2025-26 based on the recommendation of Audit Committee.

Details with respect to Secretarial Auditors of the Company:

Sl. No.	Particulars	Details
1	Name of Auditor	Parameshwar Ganpati Bhat
2	Reason for change	Appointment
3	Date of appointment and term of appointment	May 9, 2025 and the term of appointment is One year for the FY 2025-26.
4	Brief Profile	Mr. Parameshwar Ganpati Bhat is a Practicing Company Secretary having more than 2 decade of

SHETRON LIMITED * 560099 * BENGALURU

		experience in the matter of Company Law, FEMA, SEBI and other Corporate Laws

5. Cessation of Vijayakrishna K T as Secretarial Auditor as their term ended.

6. Appointment of Mr. Vishwanath Bhat, Proprietor Bhat & Co, Cost Accountants as Cost Auditor of the Company for the FY 2025-26 based on the recommendation of Audit Committee.

Details with respect to Cost Auditors of the Company:

Sl. No.	Particulars	Details
1	Reason for change	Re-appointment
2	Date of appointment and term of appointment	May 9, 2025 and the term of appointment is One year for the FY 2025-26.
3	Brief Profile	Mr. Vishwanath Bhat is a proprietorship firm with more than 14 years having experience in Cost Audit and Tax Consultants.

7. The Executive Chairman was authorized to convene 45th AGM of the members of the Company and to fix the Record Date and the dates of book closure.

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

Thanking you
Yours sincerely

SHETRON LIMITED
560099
BENGALURU

Jyoti

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

N. Naresh and Co.

Chartered Accountants

Firm Regn. No. 011293S

23 Amarjyothi Layout, Sanjay Nagar Main Road,
Bangalore-560094
E mail: audvenkat@gmail.com - Phone No 9845278519

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
Shetron Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date standalone financial results of M/s.Shetron Limited (the company) for the quarter ended 31-3-2025 and for the year ended 31-3-2025 (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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 52 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 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 ended 31-3-2025 and for the year ended 31-3-2025.

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 (the Act). Our responsibilities under those standards 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The statement has 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 applicable accounting standards prescribed under Section 133 of the Act 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 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 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 statement 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities 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 these standalone financial results.

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 statement, 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 143 (3) (i) of the Act we are also responsible for expressing our opinion of whether the company has adequate financial controls with reference to financial statements in place and operative effectiveness of such financial controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- 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 financial results 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 statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

The statement includes the results for the quarter ended 31st March 2025, being the balancing figure between the audited figures in respect of full financial year ended 31st March 2025 and the published unaudited year-to-date figures upto the third quarter of the current financial year, which were subjected to Limited review by us, as required under the Listing Regulations.

Place: Bangalore
Date: 9-5-2025

UDIN: 25025859BMJMFJ3031

For N.Naresh and Co
Chartered Accountants

SETHURAMAN VENKATESAN

Digitally signed by SETHURAMAN VENKATESAN
Date: 2025.05.09 12:45:42 +05'30'

S.Venkatesan, Partner M No 25859

Shetron Limited

THE NAME BEHIND THE NAMES

9th May, 2025

To
The Manager
Listing Department
BSE Limited
Phiroze Jeejebhoy Towers
Dalal Street
Mumbai – 400 001

Dear Sir,

Sub: Declaration regarding un-modified opinion of the Audit Report for the Financial Year ended 31st March 2025

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared and confirmed that Auditor's Report is an **unmodified opinion** on Annual Financial Results of the Company for the Financial Year ended 31st March 2025.

Kindly take the above information on record.

Yours faithfully

For Shetron Limited

Vilas Dingre
Chief Financial Officer

SHETRON LIMITED

CIN: L21014KA1980PLC003842

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

Rs. In Lakhs

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH 2025

	Particulars	QUARTER ENDED			YEAR ENDED	
		31.03.25 Audited	31.12.24 (Unaudited)	31.03.24 Audited	31.03.25 Audited	31.03.24 Audited
1	**Income**					
	a) Revenue from Operations	5,453	5,184	5,152	22,885	23,988
	b) Other Income	28	5	34	83	84
	Net Sales/Income from Operations	**5,481**	**5,189**	**5,186**	**22,968**	**24,072**
2	Expenses :					
	a) Cost of Material Consumed	3,687	3,494	4,043	16,009	17,420
	b) Purchase of stock-in-Trade	-	-	-	-	-
	c) Changes in Inventories of Finished goods,work-in- Progress	99	28	(539)	109	(274)
	and Stock-in- Trade			-	-	-
	d) Excise Duty	-	-	-	-	-
	e) Employee benefits expense	670	642	666	2,595	2,444
	f) Finance Costs	190	193	177	824	884
	g) Depreciation and amortisation expenses	172	151	165	620	610
	h) Other Expenses	600	616	512	2,340	2,070
	Total Expenses	**5,418**	**5,124**	**5,024**	**22,497**	**23,154**
3	**Profit/ (Loss) before exceptional items and Tax (1-2)**	**63**	**65**	**162**	**471**	**918**
4	Exceptional Items	-	-	-	-	-
5	**Profit / (Loss) before Tax (3 + 4)**	**63**	**65**	**162**	**471**	**918**
6	Tax expenses					
	a) Current Tax	**35**	**45**	**49**	**160**	**264**
	b) Deferred Tax	**3**	**-**	**1**	**3**	**1**
	Total Tax	**38**	**45**	**50**	**163**	**265**
7	**Net Profit / (Loss) from the period/year (5-6)**	**25**	**20**	**112**	**308**	**653**
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)**	**25**	**20**	**112**	**308**	**653**
10	(i) Earning per Share (before extraordinary items) (not annualised)					
	a) Basic	0.28	0.22	1.24	3.42	7.26
	a) Diluted	0.28	0.22	1.24	3.42	7.26
	(ii) Earning per Share (after extraordinary items) (not annualised)					
	a) Basic	0.28	0.22	1.24	3.42	7.26
	a) Diluted	0.28	0.22	1.24	3.42	7.26

SHETRON LIMITED
560099
BENGALURU

SHETRON LIMITED

CIN: L21014KA1980PLC003842

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

	Statement of Assets & Liabilities	(Rs. In Lakhs) As at 31.03.25	(Rs. In Lakhs) As at 31.03.24
	Assets		
1.	**Non - Current Assets**		
	a) Property, Plant & Equipment	4,600	4,514
	b) Intangible assets	-	-
	c) Good will	230	230
	d) Financial assets	-	-
	i) Trade Receivables	-	-
	ii) Investments	16	16
	e) Deferred tax Asses (net)	-	-
	f) Other non current assets	182	268
	Sub-total - Non - Current Assets	5,028	5,028
2.	**Current Assets :**	-	-
	a) Inventories	5,034	5,334
	b) Financial assets	-	-
	i) Investments	-	-
	ii) Trade Receivables	3,244	3,055
	iii) Cash & Cash equivalents	16	22
	iv) Bank balances other then above	567	530
	v) Loans	-	-
	c) Other current assets	1,215	1,725
	d) Assets held for Disposal	40	40
	Sub-total - Current Assets	10,116	10,706
	TOTAL ASSETS	**15,144**	**15,734**
	EQUITY AND LIABILITIES		
1.	**Equity**		
	a) Equity Share Capital	900	900
	b) Other Equity	4,962	4,744
	Total Equity	5,862	5,644
2.	**LIABILITIES**	-	-
3.	**Non -Current Liabilities**	-	-
	a) Long -term borrowings	1,387	2,786
	b) Deferred tax liabilities (net)	24	21
	c) Other long term liabilities	-	-
	d) Long -term provisions	-	-
	Sub-total - Non - Current Liabilities	1,411	2,807
4.	**Current Liabilities**		
	a) Financial Liabilities		
	i) Borrowings	2,801	3,265
	ii) Trade Payables	3,957	3,100
	b) Provisions	416	358
	c) Other current liabilities	697	560
	Sub-total - Current Liabilities	7,871	7,283
	TOTAL EQUITY AND LIABILITIES	**15,144**	**15,734**

1 The above audited Financial Results, as reviewed and recommended by the Audit Committee , were approved by the Board of Directors at its meeting held on 09th May 2025. As required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The statutory auditors have conducted the audit of financial statements and have expressed an unqualified audit opinion.

2 Segment Reporting: The Company is engaged in the manufacture of Metal Packaging and hence results are reported under one segment.

3 Figures of the corresponding period have been re-classified/regrouped wherever considered necessary.

4 The Figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year.

Place: Bengaluru
Date: 09.05.2024

SHETRON LIMITED 560099 BENGALURU

Diwakar S Shetty
Executive Chairman

SHETRON LIMITED

THE NAMES BEHIND THE NAMES

CIN: L21014KA1980PLC003842

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

Statement of Audited Cash flow(Indirect) for the Year Ended 31st March 2025

Particulars	AUDITED Year ended (31-03-2025)	AUDITED Year ended (31-03-2024)
Cash flows from used in operating activities	**(Amount Rs Lakhs)**	**(Amount Rs Lakhs)**
Profit before tax	471	918
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	824	884
Adjustments for decrease (increase) in inventories	300	-559
Adjustments for decrease (increase) in trade receivables, current	-189	-297
Adjustments for decrease (increase) in other current assets	509	159
Adjustments for decrease (increase) in other non-current assets	86	25
Adjustments for other bank balances	-37	53
Adjustments for increase (decrease) in trade payables, current	857	401
Adjustments for increase (decrease) in other current liabilities	15	-4
Adjustments for depreciation and amortisation expense	620	610
Adjustments for provisions, current	182	63
Adjustments for other financial liabilities, current	-	-
Adjustments for interest income	21	-26
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Total adjustments for reconcile profit (loss)	3,188	1,309
Net cash flows from (used in) operations	3,659	2,227
Taxes Paid	-160	-264
Net cash flows from (used in) operating activities	3,499	1,963
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses		
Purchase of property, plant and equipment	-706	-709
Proceeds from sales of investment property		
Purchase of Investments	-	-
Purchase of goodwill		
Interest received	-21	26
Net cash flows from (used in) investing activities	-727	-683
Cash flows from used in financing activities		
Proceeds from borrowings	-	-
Repayments of borrowings	-1,864	-338
Interest paid	-824	-884
Other inflows (outflows) of cash `Dividend	-90	-45
Deferred Liabilities Paid	-	-8
Net cash flows from (used in) financing activities	-2,778	-1,275
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-6	5
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	-6	5
Cash and cash equivalents cash flow statement at beginning of period	22	17
Cash and cash equivalents cash flow statement at end of period	16	22

Factory& Regd. Office: Plot No.1, Bommasandra Industrial Area,Hosur Road Bangalore - 560 099 Corporate Office : A/6 MIDC , Andheri East,Mumbai

CIN: L21014KA1980PLC003842 Website-www.shetrongroup.com

Place: Mumbai
Date: 09-05-2025

Divakar S Shetty
Execuitve Chairman

SHETRON LIMITED 560099 BENGALURU