

PRITIKA AUTO INDUSTRIES LTD

Regd. Office : C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar (Mohali) -160 055
CIN : L45208PB1980PLC046738 Phone : 0172-5008900, 5008901

Dated: 12.02.2025

To Department of Corporate Services, National Stock Exchange India Limited Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai-400 051	To Department of Corporate Services, BSE Limited, P.J.Towers , Dalal Street, Mumbai – 400 001
NSE SYMBOL : PRITKAUTO	BSE Code : 539359

Sub: Integrated Filing (Financial) for quarter and nine months ended 31 December, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31 December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated 2 January 2025, please find enclosed herewith the Integrated filing (Financial) for the quarter and nine months ended 31 December, 2024.

The above information is also available on the website of the Company <https://www.pritikaautoindustries.com/>

This is for your information and records.

Yours Faithfully,

For Pritika Auto Industries Limited,


C B Gupta
Company Secretary & compliance officer



CC:
The Calcutta Stock Exchange Limited,
7, Lyons Range, Calcutta- 700001
CSE Scrip Code: 18096

Encl: a/a



E-mail : info@pritikaautoindustries.com, compliance@pritikaautoindustries.com, info@pritikagroup.com

Website : www.pritikaautoindustries.com



SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI-110015
Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

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

**Limited Review Report to
The Board of Directors of
Pritika Auto Industries Limited**

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s Pritika Auto Industries Limited (the "Company")** for the quarter ended 31st December, 2024 and the year to date results for the period from 01 April, 2024 to 31 December, 2024 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 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 the 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 thereunder 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 Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



- 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, 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 Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Registration No: 003645N



Rahul Goyal

Partner

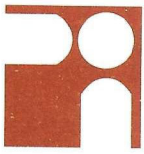
Membership No. 540880

UDIN: 25540880BMVVRD3513

Place : Mohali

Date : February 12th 2025





PRITIKA AUTO INDUSTRIES LTD

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CIN : L45208PB1980PLC046738 Phone : 0172-5008900, 5008901

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation						
2 Other Income	8,035.03	8,566.33	7,055.23	25,390.58	25,817.27	34,071.63
3 Total Income (1+2)	8,099.17	9,373.51	7,105.73	26,302.70	25,936.08	34,286.54
4 EXPENSES						
a) Cost of Material Consumed	4,856.32	5,980.36	4,573.13	15,926.78	15,869.00	21,238.70
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	81.98	(657.87)	(107.87)	(173.21)	565.21	372.92
c) Employee benefits expense						
d) Finance Costs	645.10	695.80	595.15	1,965.00	1,893.52	2,609.10
e) Depreciation and amortisation expense	253.23	293.64	240.74	796.63	803.38	1,159.74
f) Other Expenses	323.15	383.98	310.00	1,081.21	1,025.86	1,348.83
TOTAL EXPENSES	1,565.15	1,569.70	1,158.63	4,723.53	4,277.20	5,747.61
	7,724.93	8,265.61	6,769.78	24,319.94	24,434.17	32,476.90
5 Profit/(Loss) Before Exceptional Items (3-4)						
6 Exceptional Items	374.24	1,107.90	335.95	1,982.76	1,501.91	1,809.64
7 Profit/(Loss) Before Tax (5-6)						
8 Tax Expense	374.24	1,107.90	335.95	1,982.76	1,501.91	1,809.64
(1) Current Tax and income tax earlier year	44.98	212.27	99.32	409.09	447.95	496.47
(2) Deferred Tax	29.82	1.82	(45.62)	26.83	(71.39)	(35.28)
9 Profit/(Loss) from continuing Operations (7-8)	299.44	893.81	282.25	1,546.84	1,125.35	1,348.45
10 Profit/(Loss) from discontinuing operations						
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax) (10-11)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	299.44	893.81	282.25	1,546.84	1,125.35	1,348.45
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	(3,107.78)	17,068.17	4.16	12,930.13	3,587.82	3,658.93
(ii) Income Tax relating to items that will not be reclassified to profit or loss	913.03	(4,956.86)	-	(3,757.21)	-	-
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	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	(1,895.31)	13,005.12	286.41	10,719.76	4,713.17	5,007.38
16 Details of Equity Share Capital						
Paid-up Equity Share Capital	3,330.25	3330.25	3,067.25	3330.25	3,067.25	3207.79
Face Value of per Equity Share	2.00	2.00	2.00	2.00	2.00	2.00
17 Other Equity	-	-	-	-	-	21,898.13
18 Earning per equity share (for continued operations) of face value of Rs. 2 each (not annualised)						
a) Basic (in Rs.)	0.18	0.55	0.32	0.95	1.26	1.26
b) Diluted (in Rs.)	0.18	0.55	0.27	0.95	1.10	1.19



E-mail : info@pratikaautoindustries.com, compliance@pratikaautoindustries.com, info@pritikagroup.com

Website : www.pritikaautoindustries.com

NOTES:

1. These Standalone Financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under The Companies (Indian Accounting Standard) Rules, 2015 as prescribed under Section 133 of The Companies Act, 2013 read with relevant rules issued there under.
2. The above Standalone Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th February 2025.
3. The Company is in business of manufacturing of components for automotive industry and hence only one reportable operating segment as per 'Ind-AS - 108 : Operating Segments'.
4. In line with the requirements of Regulation 33 of Listings Regulations, the Standalone Financial results for the quarter and nine months ended Dec. 31, 2024 are available on the website of BSE Limited (URL : www.bseindia.com), on the website of NSE Limited (URL : www.nseindia.com) and on company's website (URL : www.pritikaautoindustries.com)
5. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 12-02-2025
Place: Mohali

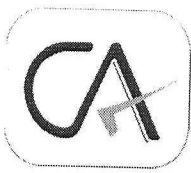


For and on behalf of the Board of
PRITIKA AUTO INDUSTRIES LIMITED

A handwritten signature in blue ink, appearing to be 'Harpreet Singh Nibber', written over a horizontal line.

Harpreet Singh Nibber
Chairman and Managing Director
(DIN No. 00239042)





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI-110015
Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

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

**Limited Review Report to
The Board of Directors of
Pritika Auto Industries Limited**

- 1) We have reviewed the accompanying statement of unaudited consolidated Ind AS financial results of M/s Pritika Auto Industries Limited (the "Holding Company") comprising its subsidiaries (together referred to as 'the Group') for the quarter ended 31st December, 2024 and the year to date results from 01 April, 2024 to 31 December, 2024 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2) This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on 12th February, 2025 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 thereunder 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 Engagement (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 Parent's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4) The Consolidated Results included in the Statement includes results of the following entities :
- M/s Pritika Auto Industries Limited (“Parent”).
 - M/s Pritika Engineering Components Limited (“Subsidiary of (a) above”).
 - M/s Meeta Castings Limited (“wholly-owned subsidiary of (b) above”).
- 5) Based on our review conducted as 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, have not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Mohali
Date : February 12th 2025

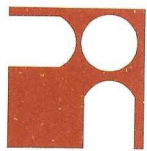


For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Registration No: 003645N

Rahul Goyal
Partner

Membership No. 540880

UDIN: 25540880 BMNVR2750



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CIN : L45208PB1980PLC046738 Phone : 0172-5008900, 5008901

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024 (Rs. In Lakhs)

PARTICULARS	Quarter Ended		Nine Month Ended		Year Ended	
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	8,065.08	8,577.07	7,083.20	25,522.50	25,951.38	34,209.34
2 Other Income	42.51	783.96	32.40	841.96	82.37	162.11
3 Total Income (1+2)	8,107.59	9,361.03	7,115.60	26,364.46	26,033.75	34,371.45
4 EXPENSES						
a) Cost of Material Consumed	3,858.59	4,842.20	3,749.12	13,347.68	13,638.36	18,327.15
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(100.01)	(885.89)	(109.56)	(975.16)	391.54	(1.90)
c) Employee benefits expense	832.46	893.21	730.14	2,492.87	2,291.10	3160.28
d) Finance Costs	360.54	416.26	314.21	1,128.64	1,030.41	1478.36
e) Depreciation and amortisation expense	484.48	544.44	390.70	1,509.63	1,253.53	1672.15
f) Other Expenses	2,135.68	2,225.48	1,551.68	6,374.57	5,522.44	7,476.17
TOTAL EXPENSES	7,571.74	8,035.70	6,626.29	23,878.23	24,127.38	32,112.21
5 Profit/(Loss) Before Exceptional Items (3-4)	535.85	1,325.33	489.31	2,486.23	1,906.37	2,259.24
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	535.85	1,325.33	489.31	2,486.23	1,906.37	2,259.24
8 Tax Expense						
(1) Current Tax and income tax earlier year	47.26	265.89	118.35	495.74	508.22	546.67
(2) Deferred Tax	46.18	1.82	(27.50)	43.19	(28.07)	27.38
9 Profit/(Loss) from continuing Operations (7-8)	442.41	1,057.62	398.46	1,947.30	1,426.22	1,685.19
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax)(10-11)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	442.41	1,057.62	398.46	1,947.30	1,426.22	1,685.19
14 Other comprehensive income						
A. (i) Items that will not be reclassified to Profit or Loss	(0.87)	4.79	0.59	9.30	(0.01)	(175.35)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	(2.71)	-	-	(2.71)	-	-
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	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	438.83	1,062.41	399.05	1,953.89	1,426.21	1,509.84
16 Net Profit attributable to :						
a) Owners of the Company	313.27	731.95	297.25	1,378.89	1,063.97	1,257.15
b) Non Controlling interest	129.14	325.67	101.21	568.41	362.25	428.04
17 Other Comprehensive income attributable to :						
a) Owners of the Company	(2.52)	3.19	0.44	4.68	(0.01)	(130.81)
b) Non Controlling interest	(1.06)	1.60	0.15	1.91	-	(44.54)
18 Total Comprehensive income attributable to :						
a) Owners of the Company	310.75	735.14	297.69	1,383.57	1,063.96	1,126.34
b) Non Controlling interest	128.08	327.27	101.36	570.32	362.25	383.50
19 Details of Equity Share Capital						
Paid-up Equity Share Capital	3,330.25	3,330.25	3,067.25	3,330.25	3,067.25	3207.79
Face Value of Equity Per Share	2.00	2.00	2.00	2.00	2.00	2.00
20 Other Equity	-	-	-	-	-	-
21 Earning per equity share (for continued operations) of face value of Rs. 2 each . (not annualised)						
a) Basic (In Rs.)	0.19	0.45	0.33	0.85	1.19	1.18
b) Diluted (In Rs.)	0.19	0.45	0.29	0.85	1.04	1.11



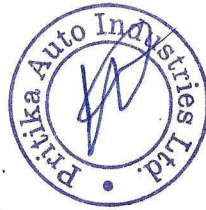
E-mail : info@pratikaautoindustries.com, compliance@pratikaautoindustries.com, info@pritikagroup.com

Website : www.pritikaautoindustries.com

Notes :

1. These Consolidated Financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS ') notified under The Companies (Indian Accounting Standard) Rules , 2015 as prescribed under Section 133 of The Companies Act ,2013 read with relevant rules issued there under .
2. The above Consolidated Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 12th February 2025 and have been reviewed by the Statutory Auditors of the Company .
3. The Company is predominantly engaged in the manufacture of components for automotive industry , which in the context of Indian Accounting Standard (Ind AS) 108 - Operating segments , is considered as the only reportable operating segment of the Company.
4. The Consolidated financial statements have been prepared in compliance with Indian Accounting Standards 110 (Ind AS 110) and include the financial results of the company and results of its Subsidiary Co."Pritika Engineering Components Limited " and " Meeta Castings Limited " (Step down Subsidiary).The name of its Subsidiary "Pritika Engineering Components Private Limited" has been changed to "Pritika Engineering Components Limited" with effect from dated 21st April 2022 as per fresh certificate of incorporation issued by Registrar of Companies , Chandigarh.
5. In line with the requirements of Regulation 33 of Listings Regulations , the Consolidated Financial results for the quarter and nine months ended Dec. 31 , 2024 are available on the website of BSE Limited (URL : www.bseindia.com) , on the website of NSE Limited (URL : www.nseindia.com) and on company's website (URL : www.pritikaautoindustries.com).
6. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 12-02-2025
Place: Mohali



For and on behalf of the board of
Pritika Auto Industries Limited

A handwritten signature in blue ink, appearing to be 'Harpreet Singh Nibber', written over a horizontal line.

Harpreet Singh Nibber
Chairman and Managing Director
DIN No. 00239042





PRITIKA AUTO INDUSTRIES LTD

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B. Statement on Deviation or variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, qualified Institutions Placement etc.

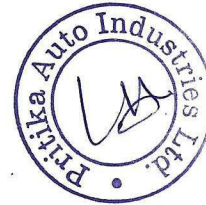
– Applicable (Annexure A Attached)

C. Disclosure of outstanding default on Loans and Debt Securities –

S. No.	Particulars	in INR crore
1. Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	110.75
B	Of the total amount outstanding, amount of default as on date	Nil
2. Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	Not Applicable
B	Of the total amount outstanding, amount of default as on date	Not Applicable
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	110.75

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



Annexure A

Statement of Deviation / Variation in utilization of funds raised

Name of listed entity	Pritika Auto Industries Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	28-09-2024 (Date of allotment of equity shares on conversion of warrants)
Amount Raised	Rs. 6,87,56,250
Report filed for Quarter ended	31-12-2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
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	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	
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/Variation for the quarter according to applicable object	Remarks, if any
(a) Repayment or prepayment of debt availed by the Company or its subsidiaries (b) Working capital requirements of the Company and its subsidiaries (c) financing of business opportunities (which may be either organic or inorganic and capital expenditure , including towards development , refurbishment and renovation of our assets , (d) any cost incurred towards the objects of the company (e) funding short term working capital requirements , meeting various expenditure of the Company including contingencies (f) strategic initiatives (g) general corporate purpose. The Proceeds are proposed to be deployed towards the purpose set out above and not proposed to be utilized towards any specific project.	Not applicable	Rs. 6,87,56,250	Not applicable	Rs. 6,87,00,000	NIL	Rs. 56,250 remained unutilized as on 31/12/2024

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For Pritika Auto Industries Limited

Harpreet Singh Nibber
Managing Director
DIN: 00239042

