

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

Date: 12<sup>th</sup> February, 2025

To Department of Corporate Services, National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. To Department of Corporate Service BSE Limited, P.J.Towers, Dalal Street, Mumbai --400 001

#### NSE Symbol: PRITIKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

#### Sub: Outcome of the Meeting of Board of Directors held on 12th February, 2025

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held on today, i.e. Wednesday, 12<sup>th</sup> February, 2025, inter alia, has approved the following items:

1. Considered and approved the Unaudited Financial Results (Standalone & Consolidated) (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and nine months ended 31<sup>st</sup> December, 2024 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and nine months ended 31<sup>st</sup> December, 2024.

2. Considered and approved the proposal for voluntary delisting of equity shares of the company from the Calcutta Stock Exchange Limited subject to necessary approvals as per Regulation 5 & 6 of SEBI (Delisting of Equity Shares) Regulation, 2021. The equity shares of the Company will continue to remain listed on BSE Ltd. and National Stock Exchange of India Limited, the stock exchanges having national wide terminals.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and nine months ended 31st December, 2024 along with Limited Review Report of the Auditors.







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We further inform that the Board Meeting commenced at 12.15 p.m. today and concluded at 1.30 p.m. today.

Kindly take the above on record.

Thanking you.

Yours faithfully For Pritika Auto Industries 110 ika C B Gupta Company Secretary & Compliant Officer

Encl. a.a c.c

The Calcutta Stock Exchange Limited, 7, Lyons Range Calcutta- 700 001

### CSE Scrip Code: 18096





## SUNIL KUMAR GUPTA & CO.

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

- 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: 25540880BMNVRD3513

Place : Mohali Date : February 12<sup>th</sup> 2025





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

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

			Quarter Ended			(Rs. In Lakhs)		
		31/12/2024 30/09/2024 31/12/2023			Nine Months Ended		Year Ended	
	PARTICULARS	Unaudited	Unaudited	Unaudited	31/12/2024	31/12/2023	31/03/2024	
			ondutica	Unauditeu	Unaudited	Unaudited	Audited	
	Revenue from Operation	8,035.03	8,566.33	7.055.00	10000 00000			
	Other Income	64.14	807.18	7,055.23	25,390.58	25,817.27	34,071.	
3	Total Income (1+2)	8,099.17	9,373.51	50.50	912.12	118.81	214.	
		0,000.11	5,575.51	7,105.73	26,302.70	25,936.08	34,286	
	EXPENSES							
	a) Cost of Material Consumed	4,856.32	5,980.36	4 570 40				
	<ul><li>b) Changes in Inventories of finished goods,</li></ul>	81.98	(657.87)	4,573.13	15,926.78	15,869.00	21,238	
1	work-in-progress and Stock-in-trade	01.50	(037.87)	(107.87)	(173.21)	565.21	372	
C	c) Employee benefits expense	645.10	605 80	-				
	d) Finance Costs	253.23	695.80	595.15	1,965.00	1,893.52	2,609	
e	e) Depreciation and amortisation expense	323.15	293.64	240.74	796.63	803.38	1,159	
f	) Other Expenses		383.98	310.00	1,081.21	1,025.86	1,348	
T	TOTAL EXPENSES	1,565.15	1,569.70	1,158.63	4,723.53	4,277.20	5,747	
		7,724.93	8,265.61	6,769.78	24,319.94	24,434.17	32,476	
5 P	Profit /(Loss) Before Exceptional Items (3-4)							
6 E	xceptional Items	374.24	1,107.90	335.95	1,982.76	1,501.91	1,809	
	Profit/(Loss) Before Tax (5-6)		-	-	-		1,009	
	ax Expense	374.24	1,107.90	335.95	1,982.76	1,501.91	1,809	
	1) Current Tax and income tax earlier year					2,001.01	1,809.	
(	2) Deferred Tax	44.98	212.27	99.32	409.09	447.95	496	
		29.82	1.82	(45.62)	26.83	(71.39)		
9 P	rofit/(Loss) from continuing Operations (7-8)	-	-			(71.55)	(35.	
	(1-8)	299.44	893.81	282.25	1,546.84	1,125.35	1,348.	
10 P	rofit/(Loss) from discontinuing operations					2,123.33	1,546.	
	ax expense of discontinuing operations	8	<b>A</b> (1)	-				
2 P	rofit/(loss) from discontinuing operations	,	-	-			-	
	rofit/(Loss) from discontinuing operations (after Tax) (10-11)	,	-	-	2	-	-	
3 PI	rofit/(Loss) for the set of the set				-	-	-	
	rofit/(Loss) for the period (9+12)	299.44	893.81	282.25	1,546.84			
	ther comprehensive Income			202.20	1,540.64	1,125.35	1,348.	
A	. (i) Items that will not be reclassified to Profit or Loss	(3,107.78)	17,068.17	4.16	12 020 12			
	(ii) Income Tax relating to items that will not be	913.03	(4,956.86)	4.10	12,930.13	3,587.82	3,658.9	
	reclassified to profit or loss		(1,000100)		(3,757.21)	H	-	
В.	(i) Items that will be reclassified to Profit or Loss					-		
	(ii) Income Tax relating to items that will be	- 1			-	-	-	
	reclassified to profit or loss		2		-		-	
5 To	otal Comprehensive Income for the period (13+14)							
)(C	omprising profit/(Loss) and other Comprehensive							
In	come for the period	(1,895.31)	13,005.12	205.44				
		(2)050.51)	13,003.12	286.41	10,719.76	4,713.17	5,007.	
6 De	etails of Equity Share Capital							
Pa	aid-up Equity Share Capital	3,330.25	2220.25					
Fa	ce Value of per Equity Share	2.00	3330.25	3,067.25	3330.25	3,067.25	3207.	
		2.00	2.00	2.00	2.00	2.00	2.0	
Ot	ther Equity		5-	-				
		-	-		-	-	21,898.	
Ea	rning per equity share (for continued operations)							
of	face value of Rs. 2 each (not annualised)							
a)	Basic ( in Rs. )							
	Diluted ( in Rs. )	0.18	0.55	0.32	0.95	1.26	1.2	
- 1-1		0.18	0.55	0.27	0.95	1.10	1.1	







#### 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.

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EDACCO

Date: 12-02-2025 Place:Mohali



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

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

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

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 12<sup>th</sup> 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 :
  - a) M/s Pritika Auto Industries Limited ("Parent").

Place : Mohali

Date : February 12<sup>th</sup> 2025

- b) M/s Pritika Engineering Components Limited ("Subsidiary of (a) above").
- c) 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.

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



Firm Registration No: 003645N

Rahul Goyal Partner Membership No. 540880 UDIN: 25540 880 BMNVR B750



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

		F CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEN Quarter Ended					Year Ended
	[	31/12/2024	30/09/2024	31/12/2023	31/12/2024	onth Ended	2
	PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	31/12/2023	31/03/2024
1	Revenue from Operation	8,065.08	8,577.07	······································	· · · · · · · · · · · · · · · · · · ·	Unaudited	Audited
2	Other Income	42.51	783.96	7,083.20 32.40	25,522.50	25,951.38	34,209.3
3	Total Income (1+2)	8,107.59	9,361.03	7,115.60	841.96	82.37	162.
4	EXPENSES		0,002.00	7,115.00	26,364.46	26,033.75	34,371.4
	a) Cost of Material Consumed	3,858.59	4,842.20	3,749.12		Second and an and a second	
	b) Changes in Inventories of finished goods,	-,	4,042.20	5,749.12	13,347.68	13,638.36	18,327.:
	work-in-progress and Stock-in-trade	(100.01)	(885.89)	(109.56)	(975.16)	201 54	
	c) Employee benefiits expense d) Finance Costs	832.46	893.21	730.14	2,492.87	391.54 2,291.10	(1.9 3160.
		360.54	416.26	314.21	1,128.64	1,030.41	3160. 1478.
	e) Depreciation and amortisation expense f) Other Expenses	484.48	544.44	390.70	1,509.63	1,253.53	1672.
	TOTAL EXPENSES	2,135.68	2,225.48	1,551.68	6,374.57	5,522.44	7,476.1
5	Profit /(Loss) Before Exceptional Items (3-4)	7,571.74	8,035.70	6,626.29	23,878.23	24,127.38	32,112.2
6	Exceptional Items	535.85	1,325.33	489.31	2,486.23	1,906.37	2,259.2
7	Profit/(Loss) Before Tax (5-6)	-	-	-	-	-	
8	Tax Expense	535.85	1,325.33	489.31	2,486.23	1,906.37	2,259.2
-	(1) Current Tax and income tax earlier year						
	(2) Deferred Tax	47.26	265.89	118.35	495.74	508.22	546.6
9	Profit/(Loss) from continuing Operations (7-8)	46.18	1.82	(27.50)	43.19	(28.07)	27.3
10	Profit/(Loss) from discontinuing operations	442.41	1,057.62	398.46	1,947.30	1,426.22	1685.
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	1 126 22	
14	Other comprehensive Income			550.40	1,947.30	1,426.22	1,685.1
3	A. (i) Items that will not be reclassified to Profit or Loss	(0.87)	4.79	0.59	9.30	(0.01)	
	(ii) Income Tax relating to items that will not be	(2.71)	-	-	(2.71)	(0.01)	(175.3
	reclassified to profit or loss				()		-
	B. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	
	<ul> <li>(ii) Income Tax relating to items that will be reclassified to profit or loss</li> </ul>	-	-	-	-		-
5	Total Comprehensive Income for the period (13+14)						
1	(Comprising profit/(Loss) and other Comprehensive Income						
	for the period	438.83	1,062.41	200.00			
	-	450.05	1,062.41	399.05	1,953.89	1,426.21	1,509.8
6	Net Profit attributable to :						
	a) Owners of the Company	313.27	731.95	297.25	1,378.89		
	b) Non Controlling interest	129.14	325.67	101.21	568.41	1,063.97 362.25	1,257.1
7	Other Comprehensive income attributable to :				500.41	502.25	428.0
	a) Owners of the Company	(2.52)	3.19	0.44	1.60	10.000	
	b) Non Controlling interest	(1.06)	1.60	0.15	4.68 1.91	(0.01)	(130.8
8	Total Comprehensive income attributable to :			0.15	1.51	-	(44.5
	a) Owners of the Company	310.75	735.14	297.69	1,383.57	1.002.00	
	b) Non Controlling interest	128.08	327.27	101.36	570.32	1,063.96 362.25	1,126.3
	Details of Equity Share Capital				570.52	302.23	383.5
	Paid -up Equity Share Capital	3,330.25	3,330.25	3,067.25	3,330.25	3,067,25	3207.7
	Face Value of Equity Per Share Other Equity	2.00	2.00	2.00	2.00	2.00	3207.7
	and the second sec	÷	-	-	-	-	17972.0
	Earning per equity share (for continued operations)						2.5.2.0
	of face value of Rs. 2 each . (not annualised)						
	a) Basic ( In Rs.)						
	b) Diluted ( In Rs.)	0.19	0.45	0.33	0.85	1.19	1.18
		0.19	0.45	0.29	0.85	1.04	1.:





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

Harpreet Singh Nibber Chairman and Managing Director DIN No. 00239042

