



PRITIKA AUTO INDUSTRIES LTD.

Regd. Office : Plot No. C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160 055
CIN : L45208PB1980PLC046738 Phone No. : 0172-5008900, 5008901
E-mail : info@pritikaautoindustries.com, compliance@pritikaautoindustries.com
Website : www.pritikaautoindustries.com

Date: 12th November, 2022

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
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NSE Symbol: PRITIKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 12th November, 2022

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. Saturday, 12th November, 2022, 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 half year ended 30th September, 2022 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2022.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2022 along with Limited Review Report of the Auditors.
2. Statement of Assets and Liabilities as at the end of the half year ended 30th September, 2022.
3. Statement of Cash Flow for the half year ended 30th September, 2022.





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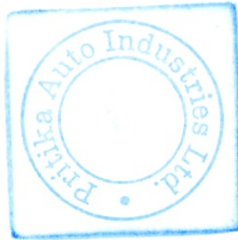
We further inform that the Board Meeting commenced at 12.15 p.m. today and concluded at 1.40 p.m.

Kindly take the above on record.

Thanking you.

Yours faithfully
For Pritika Auto Industries Ltd.

Harpreet Singh Nibber
Managing Director



Encl. a.a

c.c

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

CSE Scrip Code: 18096



SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,

SHIVAJI MARG, NEW DELHI-110015

Mobile : 09953999077

• E-mail: caskg82@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

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 **Pritika Auto Industries Limited (the "Company")** for the quarter and six months ended on 30th September, 2022 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended ("the Regulation").
- 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 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). 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 stated in paragraph 3 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 (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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

Rahul Goyal

Partner

M.No: 540880

Place: Mohali



Date: 12.11.2022

ICAI UDIN: 22540880BCXMYX1438



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Website : www.pritikaautoindustries.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	8,782.15	8,321.98	7,762.72	17,104.13	14,305.48	23,772.73
2 Other Income	53.47	42.78	24.49	96.25	278.84	402.13
3 Total Revenue (1+2)	8,835.62	8,364.76	7,787.21	17,200.38	14,584.32	24,174.86
4 EXPENSES						
a) Cost of Material Consumed	6,016.26	5,489.36	5,341.17	11,505.62	9,661.67	16,625.08
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(37.02)	257.66	(251.26)	220.64	(359.48)	(1,321.11)
d) Employee benefits expense	424.27	391.59	400.05	815.86	734.57	1,476.56
e) Finance Costs	175.30	141.63	167.93	316.93	345.67	679.36
f) Depreciation and amortisation expense	240.98	206.58	224.04	447.56	441.07	885.37
g) Other Expenses	1,408.59	1,292.57	1,521.98	2,701.16	2,807.19	4,623.89
TOTAL EXPENSES	8,228.38	7,779.39	7,403.91	16,007.77	13,630.69	22,969.15
5 Profit/(Loss) Before Exceptional Items (3-4)	607.24	585.37	383.30	1,192.61	953.63	1,205.71
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	607.24	585.37	383.30	1,192.61	953.63	1,205.71
8 Tax Expense						
(1) Current Tax	208.95	168.19	89.79	377.14	218.15	261.69
(2) Deferred Tax	(7.06)	(9.73)	25.52	(16.79)	16.72	52.21
9 Profit/(Loss) from continuing Operations (7-8)	405.35	426.91	267.99	832.26	718.76	891.81
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)	405.35	426.91	267.99	832.26	718.76	891.81
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	(1.79)	(0.95)	(9.67)	(2.74)	(102.63)	(154.78)
(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	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	403.56	425.96	258.32	829.52	616.13	737.03
16 Details of Equity Share Capital						
Paid-up Equity Share Capital	1773.45	1773.45	1,773.45	1,773.45	1,773.45	1,773.45
Face Value of Equity Share Capital	2.00	2.00	2.00	2.00	2.00	2.00
17 Other Equity						11,659.82
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each						
a) Basic (in Rs.)	0.46	0.48	0.30	0.94	0.81	1.01
b) Diluted (in Rs.)	0.46	0.48	0.30	0.94	0.81	1.01

* EPS is not annualised for the Quarter and period



Signed for identification purpose



NOTES:

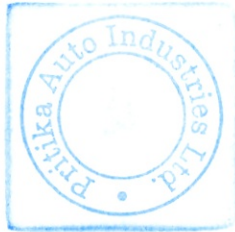
1. These Financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS ') notified under The Companies (Indian Accounting Standard) Rules , 2015 as prescribed under Section 133 of The Companies Act ,2013 read with 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 November, 2022 and have been reviewed by the Statutory Auditors of the Company .
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 half year ended September 30 , 2022 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. The Board of Directors of Pritika Auto Industries Limited at its meeting held on 14th August 2021 had considered and approved a Draft Scheme of Arrangement for Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking " (Demerged Undertaking) of Pritika Industries Limited (Demerged Company) as a going concern into Pritika Auto Industries Limited (Resulting Company) , as may be modified from time to time under Section 230 to 232 of The Companies Act , 2013 .Requisite no objection from BSE Limited and NSE Limited have been received . The Scheme has been filed to Hon'ble NCLT , Chandigarh Bench and subject to sanction of Hon'ble NCLT.
6. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

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



(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Date:12-11-2022
Place:Mohali



Signed for identification
purpose





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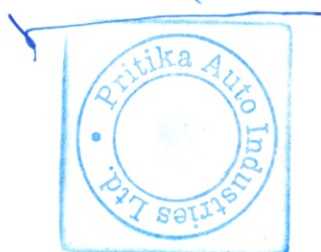
STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(All amounts in Lacs)

Particulars	For the Half Year Ended Sept. 30, 2022	For the Year Ended March 31, 2022
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,192.61	1,205.71
Adjustments for:		
- Depreciation and amortisation expense	447.56	885.37
- Finance costs	316.93	679.36
- Gratuity / Leave encashment provision	24.72	21.95
- Forex fluctuation	(5.95)	(12.21)
- LTCG on sale of shares	-	(289.51)
Operating profit before working capital changes	1,975.87	2,490.67
Adjustments for :		
Increase/(Decrease) in Trade Payables	(33.98)	(71.95)
Increase/(Decrease) in Other Current Liabilities	231.71	(309.33)
Increase/(Decrease) in Short Term Provisions	24.99	15.86
(Increase) / Decrease in Trade Receivables	(801.26)	160.56
(Increase) / Decrease in Inventories	(450.98)	(323.10)
(Increase) / Decrease in Other Current Assets	(53.12)	5.55
(Increase) / Decrease in Other Assets	(166.84)	(491.24)
Cash generated from operations	726.39	1,477.02
Taxes paid	(239.00)	(152.37)
Net Cash from Operating Activities	487.39	1,324.65
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(265.10)	(759.30)
Movement in fixed deposits (having original maturity of more than three months)	(11.31)	141.06
Increase in Investment (Net of sale)	(8.55)	442.42
Net Cash used in Investing Activities	(284.96)	(175.82)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised (Net)	(24.13)	(89.38)
Short Term Loans Paid (Net)	953.08	(343.76)
Interest Paid	(316.93)	(679.36)
Net Cash from Financing Activities	612.02	(1,112.50)
Net Increase/(Decrease) in Cash and Cash Equivalents	814.45	36.33
Cash and Cash Equivalents at the beginning of the year	68.16	31.83
Cash and Cash Equivalents at the end of the year	882.61	68.16

Notes:

- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow



Signed for identification purpose





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,

SHIVAJI MARG, NEW DELHI-110015

Mobile : 09953999077

• E-mail: caskg82@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

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 **Pritika Auto Industries Limited ("the Holding Company")** and its subsidiary (the Holding and its subsidiary together referred to as 'the Group') for the quarter and six months ended 30th September, 2022 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
- 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 November, 2022 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 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 Statement includes the results of
- 1) M/s Pritika Engineering Components Limited (Subsidiary Company).
 - 2) M/s Meeta Castings Limited (Step Down Subsidiary)
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 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, has 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



Rahul Goyal

Partner

M.No: 540880

Place: Mohali



Date: 12.11.2022

ICAI UDIN: 22540880BCXNKH5761



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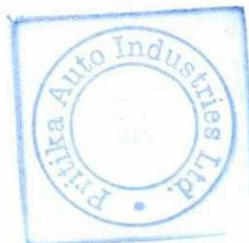
Website : www.pritikaautoindustries.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	10,004.47	9,600.33	8,552.93	19,604.80	15,825.12	27,122.51
2 Other Income	24.41	21.74	143.43	46.15	494.35	780.96
3 Total Revenue (1+2)	10,028.88	9,622.07	8,696.36	19,650.95	16,319.47	27,903.47
4 EXPENSES						
a) Cost of Material Consumed	6,615.10	6,318.44	5,568.79	12,933.54	10,171.77	18,105.58
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(270.23)	(10.37)	(292.58)	(280.60)	(464.46)	(1,495.30)
d) Employee benefits expense	535.50	485.76	475.69	1,021.26	872.81	1,774.46
e) Finance Costs	245.29	199.00	222.01	444.29	456.67	898.70
f) Depreciation and amortisation expense	310.11	275.05	276.14	585.16	542.73	1,091.73
g) Other Expenses	1,838.58	1,671.85	1,887.03	3,510.43	3,476.03	5,735.48
TOTAL EXPENSES	9,274.35	8,939.73	8,137.08	18,214.08	15,055.55	26,110.65
5 Profit/(Loss) Before Exceptional Items (3-4)	754.53	682.34	559.28	1,436.87	1,263.92	1,792.82
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	754.53	682.34	559.28	1,436.87	1,263.92	1,792.82
8 Tax Expense						
(1) Current Tax	248.84	168.20	101.03	417.04	239.33	297.56
(2) Deferred Tax	5.52	1.26	69.80	6.78	94.81	54.48
9 Profit/(Loss) from continuing Operations (7-8)	500.17	512.88	388.45	1,013.05	929.78	1,440.78
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)	500.17	512.88	388.45	1,013.05	929.78	1,440.78
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	(1.82)	(0.94)	(191.56)	(2.76)	(122.08)	(310.45)
(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	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period)	498.35	511.94	196.89	1,010.29	807.70	1,130.33
16 Details of Equity Share Capital						
Paid-up Equity Share Capital	1773.45	1773.45	1773.45	1773.45	1773.45	1773.45
Face Value of Equity Per Share	2.00	2.00	2.00	2.00	2.00	2.00
17 Other Equity						12127.45
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each						
a) Basic (In Rs.)	0.56	0.58	0.44	1.14	1.05	1.62
b) Diluted (In Rs.)	0.56	0.58	0.44	1.14	1.05	1.62

* EPS is not annualised for the Quarter and period



Signed for identification purpose



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 November 2022 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 wholly owned Subsidiary "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" w.e.f 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 half year ended September 30 , 2022 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. The Board of Directors of Pritika Auto Industries Limited at its meeting held on 14th August 2021 had considered and approved a Draft Scheme of Arrangement for Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking " (Demerged Undertaking) of Pritika Industries Limited (Demerged Company) as a going concern into Pritika Auto Industries Limited (Resulting Company) , as may be modified from time to time under Section 230 to 232 of The Companies Act , 2013 .Requisite no objection from BSE Limited and NSE Limited have been received . The Scheme has been filed to Hon'ble NCLT , Chandigarh Bench and subject to sanction of Hon'ble NCLT.
7. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

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



Harpreet Singh Nibber
Managing Director
DIN No. 00239042

Date: 12-11-2022
Place: Mohali



*Signed for identification
purpose*





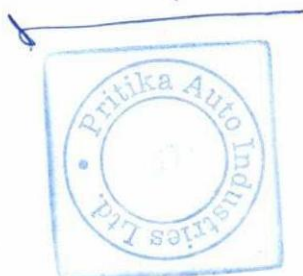
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Website : www.pritikaautoindustries.com

Particulars	(All amounts in Lacs)	
	For the Half year ended Sept. 30, 2022	For the year ended March 31, 2022
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2022		
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,436.87	1,792.82
Adjustments for:		
- Depreciation and amortisation expense	585.16	1,091.73
- Finance costs	444.29	898.70
- Gratuity / Leave encashment Provision	23.21	21.95
- LTCCG on sale of shares	-	(655.72)
- Forex fluctuation	(5.95)	(12.21)
Operating profit before working capital changes	2,483.58	3,137.27
Adjustments for :		
Increase/(Decrease) in Trade Payables	(125.79)	268.06
Increase/(Decrease) in Other Current Liabilities	(298.52)	(255.39)
Increase/(Decrease) in Provisions	(1.77)	(15.87)
(Increase) / Decrease in Trade Receivables	768.23	(761.25)
(Increase) / Decrease in Inventories	(1,129.84)	(377.21)
(Increase) / Decrease in Other Current Assets	(97.51)	30.35
(Increase) / Decrease in Other Assets	(217.08)	(16.70)
Cash generated from operations	1,381.30	2,009.26
Taxes paid	(270.00)	(152.37)
Net Cash from Operating Activities	1,111.30	1,856.89
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(699.37)	(1,691.99)
Movement in fixed deposits (having original maturity of more than three months)	64.10	150.32
Sale of Shares/ (Purchase of investment)	(8.49)	946.34
Net Cash used in Investing Activities	(643.76)	(595.33)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised (Net)	(199.31)	(173.30)
Short Term Loans Raepaid (Net)	1,446.18	(138.16)
Interest Paid	(444.29)	(898.70)
Net Cash from Financing Activities	802.58	(1,210.16)
Net Increase/(Decrease) in Cash and Cash Equivalents	1,270.12	51.42
Cash and Cash Equivalents at the beginning of the year	91.41	39.99
Cash and Cash Equivalents at the end of the year	1,361.53	91.41

Notes:

- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow





PRITIKA AUTO INDUSTRIES LTD.

Regd. Office : Plot No. Ç-94, Phase VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160 055
 CIN : L45208PB1980PLC046738 Phone No. : 0172-5008900, 5008901
 E-mail : info@pratikaautoindustries.com, compliance@pratikaautoindustries.com
 Website : www.pritikaautoindustries.com

Pritika Auto Industries limited
Statement of Assets & Liabilities as at 30th September , 2022

Particulars	Standalone		Consolidated	
	As At 30th Sept. 2022	As At 31st March 2022	As At 30th Sept. 2022	As At 31st March 2022
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	7,292.80	7,419.89	11,562.58	11,518.00
(b) Capital work in progress	44.50	99.87	312.01	242.42
(c) Goodwill	1,354.77	1,354.77	1,354.77	1,354.77
(d) Financial Assets				
- Investments	1,197.17	1,188.62	12.17	3.68
- Other financial assets	108.90	109.35	123.90	124.35
(e) Deferred Tax Assets (net)	72.64	68.47	74.54	70.36
(f) Other Non-Current Assets	156.04	145.24	160.90	150.55
Total Non-current assets	10,226.82	10,386.21	13,600.87	13,464.13
(2) Current assets				
(a) Inventories	6,105.09	5,654.11	7,805.27	6,675.43
(b) Financial Assets				
- Trade Receivables	6,915.93	6,114.67	6,385.51	7,153.74
-Cash and Cash Equivalents	882.61	68.16	1,361.53	91.41
-Bank balances other than cash and cash equivalents	116.67	105.36	116.67	180.77
-Other Current Financial Assets	1,782.84	1,626.35	1,261.52	1,054.35
(c) Other Current Assets	291.81	238.68	508.48	410.96
(d) Current Tax Assets(Net)	-	-	-	-
Total current assets	16,094.95	13,807.33	17,438.98	15,566.66
Total Assets	26,321.77	24,193.54	31,039.85	29,030.79
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	1,773.45	1,773.45	1,773.45	1,773.45
(b) Other Equity	12,489.36	11,659.82	13,137.72	12,127.45
Total Equity	14,262.81	13,433.27	14,911.17	13,900.90
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,738.33	1,762.79	3,258.73	3,455.58
(b) Provisions	209.26	184.27	209.26	184.27
(c) Deferred Tax Liabilities (net)	276.85	289.46	326.53	315.25
(d) Other non-current liabilities	37.50	-	37.50	648.10
Total non-current liabilities	2,261.94	2,236.52	3,832.02	4,603.20
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	5,175.13	4,197.59	6,458.65	5,012.48
-Trade Payables	1,913.99	1,947.97	2,530.93	2,656.72
- Other Financial Liabilities	1,736.55	1,779.68	2,197.93	2,145.77
(b) Other Current Liabilities	584.23	329.67	688.52	412.21
(c) Current tax Liabilities (Net)	387.12	268.84	420.63	299.51
Total current liabilities	9,797.02	8,523.75	12,296.66	10,526.69
Total Equity and Liabilities	26,321.77	24,193.54	31,039.85	29,030.79

PLACE : MOHALI
 DATE : 12-11-2022

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

(Harpreet Singh Nibber)
 Managing Director
 DIN No. 00239042

Signed for identification
 purpose

