



PRITIKA AUTO INDUSTRIES LTD.

(Formerly Known as Shivkrupa Machineries and Engineering Services Limited)

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: 9th November, 2019

To Department of Corporate Service BSE Limited, P.J.Towers, Dalal Street, Mumbai --400 001	To The Calcutta Stock Exchange Limited, 7, Lyons Range Calcutta- 700 001
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BSE Scrip Code: 539359

CSE Scrip Code: 18096

Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 9th November, 2019

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, 9th November, 2019, 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, 2019 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2019.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2019 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, 2019.
3. Statement of Cash Flow for the half year ended 30th September, 2019.

We further inform that the Board Meeting commenced at 1.30 p.m. today and concluded at 3.40 p.m.

Kindly take the above on record.

Thanking you.

Yours faithfully
For Pritika Auto Industries Ltd.

Harpreet Singh Nibber
Managing Director





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, 2019 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"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 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 9th November, 2019 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 M/s Pritika Engineering Components Private Limited ("the Subsidiary Company").
- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, 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.

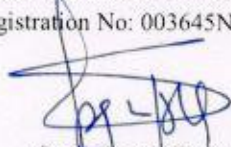


- 6) We did not review the interim financial statements of one subsidiary included in the unaudited consolidated Ind AS financial results, whose interim financial statements reflect total assets of Rs.4,180.30 lakhs as at 30 September, 2019, total revenues of Rs. 664.83 lakhs and Rs. 1304.79 lakhs for the quarter and six months ended 30 September 2019 respectively, total net profit after tax of Rs.9.85 lakhs and Rs. 27.91 lakhs for the quarter and six months ended 30 September 2019 respectively, total comprehensive income of Rs. 9.85 lakhs and Rs. 27.91 lakhs for the quarter and six months ended 30th September 2019, as considered in the Statement. These interim financial statements have been reviewed by other auditor whose review report have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the review report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the this matter.



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


Sunil Kumar Gupta
Partner

M.No: 082486

Place: Mohali

Date : 09-11-2019

ICAI UDIN:19082486AAAABC2658



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Statement of Consolidated Unaudited Financial Results For the Quarter and Half Year Ended 30th September , 2019

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	4,857.58	4,469.59	6,044.69	9,327.17	11,113.26	20,971.20
2 Other Income	37.72	29.12	36.68	66.84	60.22	165.36
3 Total Revenue (1+2)	4,895.30	4,498.71	6,081.37	9,394.01	11,173.48	21,136.56
4 EXPENSES						
a) Cost of Material Consumed	2,737.34	2,612.51	3,777.24	5,349.85	6,872.69	12,624.01
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	91.72	(84.00)	(215.12)	7.72	(257.25)	(348.04)
d) Employee benefits expense	372.62	342.53	339.16	715.14	590.29	1,272.41
e) Finance Costs	169.95	195.44	207.24	365.39	371.19	785.27
f) Depreciation and amortisation expense	180.10	180.71	173.38	360.81	347.79	633.35
g) Other Expenses	1,057.53	966.19	1,238.92	2,023.71	2,159.07	4,405.67
TOTAL EXPENSES	4,609.26	4,213.38	5,520.82	8,822.62	10,083.78	19,372.67
5 Profit /(Loss) Before Exceptional Items (3-4)	286.04	285.33	560.55	571.39	1,089.70	1,763.89
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	286.04	285.33	560.55	571.39	1,089.70	1,763.89
8 Tax Expense						
(1) Current Tax	67.27	60.85	128.57	128.12	286.51	351.75
(2) Deferred Tax	4.65	2.46	(0.60)	7.11	16.37	-
9 Profit/(Loss) from continuing Operations (7-8)	214.12	222.02	432.58	436.16	786.82	1,412.14
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	214.12	222.02	432.58	436.16	786.82	1,412.14
14 Other comprehensive Income	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	214.12	222.02	432.58	436.16	786.82	1,412.14
16 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each (not annualised)						
a) Basic (In Rs.)	1.21	1.25	2.46	2.46	4.48	8.03
b) Diluted (In Rs.)	1.20	1.24	2.46	2.44	4.48	8.01





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Notes :

1. The above results for the quarter and half year ended 30th Sept. ,2019, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 9th November , 2019 . The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act , 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The company has only one reportable primary business segment i.e "Manufacturing of Tractor and Automobile Parts".
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 its Subsidiary "Pritika Engineering Components Private Limited .
5. The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
6. Previous period figures have been regrouped/reclassified and restated wherever considered necessary.

Date:09-11-2019

Place:Mohali



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



Harpreet Singh Nibber
Managing Director
DIN No. 00239042





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CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(Amount in INR Lakhs)

Particulars	For the Half Year ended Sept. 30, 2019	For the year ended March 31, 2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	571.39	1,763.89
Operating profit before working capital changes	1,299.03	3,141.43
Net Cash from Operating Activities	786.63	2,816.90
Net Cash used in Investing Activities	(890.58)	(3,986.52)
Net Cash from Financing Activities	96.48	775.67
Net Increase/(Decrease) in Cash and Cash Equivalents	(7.47)	(393.95)
Cash and Cash Equivalents at the beginning of the year	52.97	446.92
Cash and Cash Equivalents at the end of the year	45.50	52.97



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Statement of Assets & Liabilities as at 30th September, 2019

Particulars	Standalone		Consolidated	
	As At 30th Sept. 2019	As At 31st March 2019	As At 30th Sept. 2019	As At 31st March 2019
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	6,125.60	6,161.11	7,797.80	7,840.44
(b) Capital work in progress	533.01	238.12	1,440.07	887.95
(c) Goodwill	1,354.77	1,354.77	1,354.77	1,354.77
(d) Financial Assets				
- Investments	522.99	522.99	23.00	23.00
- Other financial assets	514.29	496.83	121.17	114.33
(e) Deferred Tax Assets (net)	166.40	183.42	168.30	185.32
(f) Other Non-Current Assets	81.48	83.46	138.99	141.43
Total Non-current assets	9,298.54	9,040.70	11,044.10	10,547.24
(2) Current assets				
(a) Inventories	5,138.41	5,096.26	5,640.66	5,593.31
(b) Financial Assets				
- Trade Receivables	4,524.18	4,362.61	5,320.24	4,743.23
- Cash and Cash Equivalents	39.96	47.85	45.50	52.97
- Bank balances other than cash and cash equivalents	102.19	87.63	144.81	128.98
- Other Current Financial Assets	2,162.62	1,724.77	1,577.21	1,743.56
(c) Other Current Assets	169.89	195.30	324.58	410.83
Total current assets	12,137.25	11,514.42	13,053.00	12,672.88
Total Assets	21,435.79	20,555.12	24,097.10	23,220.12
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	1,773.45	1,773.45	1,773.45	1,773.45
(b) Other Equity	10,072.35	9,770.82	10,096.93	9,767.68
Total Equity	11,845.80	11,544.27	11,870.38	11,541.13
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,036.61	1,140.21	2,183.35	2,330.21
(b) Provisions	127.69	128.34	127.69	128.34
(c) Deferred Tax Liabilities (net)	164.59	162.51	172.19	164.80
(d) Other non-current liabilities	4.69	-	586.69	532.00
Total non-current liabilities	1,333.58	1,431.06	3,069.92	3,155.35
(4) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	3,662.57	3,059.57	3,858.92	3,250.20
- Trade Payables	1,672.06	1,763.17	1,943.27	1,996.59
- Other Financial Liabilities	2,165.75	2,216.49	2,544.29	2,686.67
(b) Other Current Liabilities	528.99	355.32	581.76	403.36
(c) Provisions	227.04	185.24	228.56	186.81
Total current liabilities	8,256.41	7,579.79	9,156.80	8,523.63
Total Equity and Liabilities	21,435.79	20,555.12	24,097.10	23,220.12

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

PLACE : MOHALI
DATE : 09-11-2019



(Harpreet Singh Niboer)
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 : 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, 2019 ("the statement"), being submitted by Company to the stock exchange viz. The BSE Limited ("BSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 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

Sunil Kumar Gupta
Partner

M.No: 082486

Place: Mohali

Dated: 09-11-2019

ICAI UDIN:19082486AAAAABB7014



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Statement of Standalone Unaudited Financial Results For the Quarter and Half Year Ended 30th September, 2019

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2019	30/06/2019	30/09/2018	30/09/2019	30/09/2018	31/03/2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	4,298.51	3,900.06	5,651.82	8,198.57	10,632.79	19,515.93
2 Other Income	48.05	39.05	45.47	87.10	73.05	194.53
3 Total Revenue (1+2)	4,346.56	3,939.11	5,697.29	8,285.67	10,705.84	19,710.46
4 EXPENSES						
a) Cost of Material Consumed	2,473.86	2,293.19	3,467.53	4,767.05	6,471.74	11,625.08
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	70.09	(62.30)	(127.16)	7.79	(126.06)	(107.60)
d) Employee benefits expense	325.07	295.36	311.05	620.43	555.40	1,163.56
e) Finance Costs	136.03	160.72	172.19	296.75	330.73	696.49
f) Depreciation and amortisation expense	160.53	162.12	163.01	322.65	323.90	582.13
g) Other Expenses	910.31	822.37	1,134.47	1,732.68	2,016.36	3,996.77
TOTAL EXPENSES	4,075.89	3,671.46	5,121.09	7,747.35	9,572.07	17,956.43
5 Profit/(Loss) Before Exceptional Items (3-4)	270.67	267.65	576.20	538.32	1,133.77	1,754.03
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	270.67	267.65	576.20	538.32	1,133.77	1,754.03
8 Tax Expense						
(1) Current Tax	67.27	60.85	128.57	128.12	286.51	351.75
(2) Deferred Tax	(1.01)	2.81	(0.60)	1.80	16.37	(2.29)
9 Profit/(Loss) from continuing Operations (7-8)	204.41	203.99	448.23	408.40	830.89	1,404.57
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	204.41	203.99	448.23	408.40	830.89	1,404.57
14 Other comprehensive Income	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period	204.41	203.99	448.23	408.40	830.89	1,404.57
16 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each (not annualised)						
a) Basic (in Rs.)	1.15	1.15	2.55	2.30	4.73	7.98
b) Diluted (in Rs.)	1.14	1.14	2.55	2.28	4.73	7.97



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NOTES:

1. The above results for the quarter and half year ended 30th Sept. ,2019, have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 9th November , 2019 . The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act , 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3. The company has only one reportable primary business segment i.e "Manufacturing of Tractor and Automobile Parts".
4. The Scheme of Amalgamation under section 230 and 232 and other applicable provisions of The Companies Act,2013 between Pritika Autocast Limited , Nibber Castings Private limited (Transferor Companies) and Pritika Auto Industries Limited (Transferee Company) has been approved by the National Company Law Tribunal, Bench Chandigarh (NCLT) vide its order dated 06th February 2019 with April 1, 2017 as the appointed date. Upon filling of copy of order with the Registrar Of Companies (ROC) on March 18,2019, the scheme has become effective and the effect there of has been given in the accounts.The financial results of the Company for the quarter and half year ended Sept. 30 , 2018 were earlier approved by the Board of Directors at its meeting held on November 03 , 2018. The aforesaid results of amalgamated Company have been updated by the Company , so as to give effect to the above referred scheme.
5. The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
6. Previous period figures have been regrouped/reclassified and restated wherever considered necessary.

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

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Date:09-11-2019
Place:Mohali





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STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2019

(Amount in INR Lakhs)

Particulars	For the Half Year ended Sept. 30, 2019	For the year ended March 31, 2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	538.32	1,754.03
Operating profit before working capital changes	1,157.91	2,989.65
Net Cash from Operating Activities	390.27	1,419.24
Net Cash used in Investing Activities	(600.81)	(1,618.97)
Net Cash from Financing Activities	202.65	(64.19)
Net Increase/(Decrease) in Cash and Cash Equivalents	(7.89)	(263.92)
Cash and Cash Equivalents at the beginning of the year	47.85	311.77
Cash and Cash Equivalents at the end of the year	39.96	47.85



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