

Regd. Office: Plot No. C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar (MOHALI)–160 055 CIN: L28999PB2018PLC047462 Tel.: 0172-5008900, 5008901

Date: 10th February, 2024

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 10th February, 2024

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, 10<sup>th</sup> February, 2024, 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, 2023 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and nine months ended 31<sup>st</sup> December, 2023.
- 2. Considered and approved Conversion of 10,27,000 Warrants into equal number of Equity Shares of the company.

Please refer to our communiqué dated 16<sup>th</sup> March, 2023 w.r.t. to allotment of warrants, the Board considered and approved the allotment of equity shares on conversion of 10,27,000 warrants into 10,27,000 equity shares of face value of Rs. 2/- each at an issue price of Rs. 19/- each (including a premium of Rs. 17/- each), to "Non-Promoters/Public Category", on preferential basis, upon receipt of balance amount aggregating to Rs. 1,46,34,750/- (Rupees One Crore Forty Six Lacs Thirty Four Thousand Seven Hundred Fifty only) at the rate of Rs. 14.25 (Rupees Fourteen and Twenty Five Paise only) per warrant (being 75% of the issue price per warrant) from the allottees pursuant to the exercise of their rights of conversion into equity shares in accordance with the provisions of SEBI (ICDR) Regulations, 2018 and list of allottees is enclosed as **Annexure-I.** 

Pursuant to members approval, these warrants were allotted, in terms of SEBI (ICDR) Regulations, 2018 to Non-Promoters/Public Category, on preferential basis, at an Issue Price of Rs. 19/- per warrant on payment of Rs.4.75 per warrant, being 25% of the Issue Price, entitling the warrants holders to get their warrants converted into equal number of Equity Shares of the Company by paying remaining 75% i.e., Rs. 14.25 within 18 months from the date of warrant allotment.

Consequent to today's conversation of warrants/allotment of Equity Shares, the issued and paid-up capital of the Company stands increased to Rs 32,07,79,334 consisting of 16,03,89,667 equity shares of Rs. 2/- each.

HARPREET Digitally signed by HARPREET SINGH NIBBER Date: 2024.02.10
14:50:16 +05'30'





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The new equity shares so allotted, shall rank *pari-passu* with the existing equity shares of the Company.

It may be please note that 61,23,000 total warrants are outstanding for conversion and these warrant holders are entitled to get their warrants converted into equal number of Equity Shares of the Company by paying remaining 75% i.e., Rs. 14.25/- per warrant within 18 months from the date of warrant allotment.

Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as **Annexure II** to this letter.

Please find attached herewith the following:

- 1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and nine months ended 31st December, 2023 along with Limited Review Report of the Auditors.
- 2. List of Allottees Annexure I
- 3. Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 Annexure II

We further inform that the Board Meeting commenced at 1.15 p.m. today and concluded at 2.45 p.m. today.

Kindly take the above on record.

Thanking you.

Yours faithfully For Pritika Auto Industries Ltd.

HARPREET Digitally signed by HARPREET SINGH NIBBER Date: 2024.02.10 14:50:31 +05'30'

Harpreet Singh Nibber Managing Director DIN: 00239042 Encl. a.a c.c

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

CSE Scrip Code: 18096





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Annexure-I

The names of the allottees of Equity Shares pursuant to conversion of warrants allotted on preferential basis to Non-Promoter/ Public Category:

S.No	Name of Allotees	No of outstanding warrants	No. of warrants applied for conversion	No of equity shares allotted	Amount received being 75% of the issue price per warrant (In Rs.)	No of warrants pending for conversion
1	Sneha Sadhwani	20,00,000	7,02,000	7,02,000	1,00,03,500	12,98,000
2	Healthy Biosciences Limited (formerly known as Healthy Biosciences Private Limited)	3,25,000	3,25,000	3,25,000	46,31,250	Nil
	Total	23,25,000	10,27,000	10,27,000	1,46,34,750	12,98,000

HARPREET Digitally signed by HARPREET SINGH NIBBER Date: 2024.02.10 14:50:40 +05'30'





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Annexure-II

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under:

S. No.	Particulars	Disclosures							
1	Type of securities proposed to be Issued	Equity Shares pursuant to conversion of warrants.							
2	Type of issuance	Preferential Allo	tment						
3	Total number of	Allotment of 10,	27,000 Equity	/ Share	s of face va	lue of Rs. 2	/- each at		
	securities proposed	an issue price	of Rs. 19/- 6	each (ir	ncluding a p	oremium of	Rs. 17/-		
	to be issued or total	each), upon cor							
	amount for which the	issue price of R	s.19/- upon r	eceipt of	of balance a	amount at th	ne rate of		
	securities will be	Rs. 14.25 (Rup							
	issued	warrant (being							
		Rs. 1,46,34,750				Six Lacs Th	irty Four		
		Thousand Seve		fty only	).				
	onal information in case								
4	Name and number of the Investor(s)	As pet the list E	As pet the list Enclosed as <b>Annexure-I</b>						
5	Post allotment of	Name of Equity holding No. of Post issue							
	securities - outcome	Name of the	Equity he before	olullig	Shares	Post issue Equity Holding			
	of the subscription,	Allottee(s)	conversion	of					
		Anottoo(o)	warrants upon of Warrants						
			conversi						
					on of				
			,		warrant				
			No. of	%		No. of	%		
			shares			shares			
		Sneha	0	0	7,02,000	7,02,000	0.44		
		Sadhwani							
		Healthy	4,75,000	0.30	3,25,000	8,00,000	0.50		
		Biosciences							
		Limited							
		(formerly							
		known as							
		Healthy Biosciences							
		Private							
	issue price / allotted								
	, ·	of Limited)					a right to		
	convertibles),	Warrants had been allotted on 16 <sup>th</sup> March, 2023 carrying a right to subscribe to 1 Equity Share per warrant, on receipt of amount at the							
		rate of Rs. 4.75 per warrant (being 25% of the issue price per							
		warrant).							
		Now, 10,27,000 Equity Shares have been allotted on receipt of							
		balance amount at the rate of Rs. 14.25 per warrant (being 75% of							
		the issue price per warrant)							





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6	In case of	Exercise of 10,27,000 warrants into 10,27,000 fully paid-up Equity
	convertibles -	Shares of Rs.2/-each.
	intimation on	
	conversion of	
	securities or on lapse of the tenure of the instrument	







# SUNIL KUMAR GUPTA & CO.

#### CHARTERED ACCOUNTANTS

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

E-mail: caskg82@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, 2023 and the year to date results for the period from 01 April, 2023 to 31 December, 2023 (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.
- Bngagement (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) Results for the Quarter ended 31st December, 2023 and year to date results for the period from 01 April, 2023 to 31 December, 2023 has been arrived after giving the effects of the figures of Demerged undertaking of Pritika Industries Limited (Hon'ble NCLT, Chandigarh Bench vide its order dated 04th December 2023). Therefore, these figures are not comparable with earlier quarters, nine months ended 31st December 2022 and year ended 31st March 2023.
- 5) Based on our review conducted as above, except for the effects of the matters described in paragraph 4 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, have 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

Place : Mohali

Date: February 10th 2024

SA CONTRACTOR OF THE PROPERTY OF THE PROPERTY

Rahul Goyal

Partner

Membership No. 540880

UDIN: 24540880BKEAZT3470



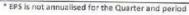
Regd. Office: C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar (Mohali) -160 055

CIN: L45208PB1980PLC046738 Phone: 0172-5008900, 5008901

# STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER 2023

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		Quarter Ended			Nine Months Ended		(Rs. In Lakhs) Year Ended	
	***************************************	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023	
-	PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
- 1	Revenue from Operation	200000000000000000000000000000000000000					7,000	
2	Other Income	7,055.23	7,988.79	6,635.40	25,817.27	23,739.52	31,299.	
3	Total Income (1+2)	50.50	43.85	55.53	118.81	151.78	208.6	
3	Total Income (1+2)	7,105.73	8,032.64	6,690.93	25,936.08	23,891.30	31,508.3	
4	EXPENSES							
	a) Cost of Material Consumed	Nan 2012/00/00/00	4125000000000000000000000000000000000000					
	b) Purchase of Stock-in-trade	4,573.13	5,348.86	4,317.85	15,869.00	15,823.47	21,394.2	
	c) Changes in Inventories of finished goods,	(con on)	-	14			4	
	work-in-progress and Stock-in-trade	(107.87)	(61.78)	183.23	565.21	403.87	25.5	
	d) Employee benefits expense	205.40	222	1000000000	1-1000000000000000000000000000000000000			
	e) Finance Costs	595.15	440.08	387.50	1,893.52	1,203.36	1,508.6	
	f) Depreciation and amortisation expense	240.74	173.15	181.79	803.38	498.72	662.1	
	g) Other Expenses	310.00	227.30	226.72	1,025.86	674.28	911.6	
	TOTAL EXPENSES	1,158.63	1,339.91	1,107.69	4,277.20	3,808.85	5,147.6	
		6,769.78	7,467.52	6,404.78	24,434.17	22,412.55	29,749.8	
5	Profit /(Loss) Before Exceptional Items (3-4)	225.05						
6	Exceptional Items	335.95	565.12	286.15	1,501.91	1,478.75	1,758.4	
7	Profit/(Loss) Before Tax (5-6)	222.00	-	-	-		- 4	
8	Tax Expense	335.95	565.12	286.15	1,501.91	1,478.75	1,758.4	
	(1) Current Tax and income tax earlier year	12,000,000					- Montage	
	(2) Deferred Tax	99.32	184.72	73.98	447.95	451.12	545.9	
	(x) verened rax	(45.62)	(2.80)	(9.77)	(71.39)	(26.56)	(29.89	
9	Profit/(Loss) from continuing Operations (7-8)	282.25						
	The state of the s	282.25	383.20	221.94	1,125.35	1,054.19	1,242.47	
0	Profit/(Loss) from discontinuing operations							
1	Tax expense of discontinuing operations		-			-		
2	Profit/(Loss) from discontinuing operations (after Tax) (10-11)		-		151		*	
			-	5	1.5	18.		
3	Profit/(Loss) for the period (9+12)	282.25	383,20	221.94	1,125,35			
4	Other comprehensive Income		303.20	222.34	1,125.35	1,054.19	1,242.42	
	A. (i) Items that will not be reclassified to Profit or Loss	4.16	2,753.09	0.29	7.550.00	1945 (1949)		
	(ii) Income Tax relating to items that will not be	1120	2,733.03	0.29	3,587.82	(2.46)	735.75	
	reclassified to profit or loss		3 1					
	B. (i) Items that will be reclassified to Profit or Loss							
	(ii) Income Tax relating to items that will be		20				*	
	reclassified to profit or loss			-	. 1		20.0	
5	Total Comprehensive Income for the period (13+14)							
	(Comprising profit/(Loss) and other Comprehensive							
	Income for the period	285.41	3,136.29	222.23	4 712 17	* ***	470	
			3,130.23	626.23	4,713,17	1,051.73	1,978.17	
5	Details of Equity Share Capital							
	Paid-up Equity Share Capital	3067.25	1773.45	1,773.45	3067.25	4 999 27		
	Face Value of per Equity Share	2.00	2.00	2.00		1,773.45	1,773.45	
	20 T 0 T V8 T		2.00	2.00	2.00	2.00	2.00	
	Other Equity	*		12	2		14,397,99	
	Execute was south that the state						***********	
1	Earning per equity share (for discontinued & continued							
	operations) of face value of Rs. 2 each							
	a) Basic ( in Rs. )	0.32	0.43	0.25	1.25	1.19	1.40	
	b) Diluted ( in Rs. ) * EPS is not annualised for the Quester and pooled	0.27	0.43	0.25	1.10	1.19	1.40	









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

Website: www.pritikaautoindustries.com

#### 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 10th February 2024 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 period ended Dec. 31 , 2023 are available on the website of BSE Limited ( URL : www.nseindia.com) and on company's website ( URL : www.pritikaautoindustries.com)

5.The Hon'ble NCLT Chandigarh Bench, vide its order dated 04/12/2023 had sanctioned the Scheme of Arrangement between Pritika Industries Limited ( the Demerged Company) and Pritika Auto Industries Limited ( the Resulting Company) approving Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking" of Pritika Industries Limited as a going concern with Pritika Auto Industries Limited.

6. The figures for quarter ended 31/12/2023 and Nine months ended 31/12/2023 had been arrived after giving effect of the figures of Demerged undertaking of Pritika Industries Limited. Hence, these figures are not comparable with figures from previous quarters, the Nine months ended 31/12/2022 and year ended 31/03/2023.

Date: 10-02-2024 Place: Mohali



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

(Harpreet Singh Nibber) 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: caskg82@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

- 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, 2023 and the year to date results from 01 April, 2023 to 31 December, 2023 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 10<sup>th</sup> February, 2024 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").
  - b) M/s Pritika Engineering Components Limited ("Subsidiary of (a) above").
  - c) M/s Meeta Castings Limited ("wholly-owned subsidiary of (b) above").
- 5) Results for the Quarter ended 31st December, 2023 and year to date results for the period from 01 April, 2023 to 31 December, 2023 has been arrived after giving the effects of the figures of Demerged undertaking of Pritika Industries Limited (Hon'ble NCLT, Chandigarh Bench vide its order dated 04th December 2023). Therefore, these figures are not comparable with earlier quarters, nine months ended 31st December 2022 and year ended 31st March 2023.
- 6) Based on our review conducted as above, except for the effects of matters described in paragraph 5 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

Place: Mohali

Date: February 10th 2024

Rahul Goyal

Partner

Membership No. 540880 UDIN: 24 540880 BKEAZUS381



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			Quarter Ended		Nine Months Ended		Year Ended
		31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	PARTICULARS	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation	7,083.20	9,369.74	7,782.16	25,951.38	27,386.97	36,203.45
2	Other Income	32.40	22.50	26.95	82.37	73.10	120.0
3	Total Income (1+2)	7,115.60	9,392.24	7,809.11	26,033.75	27,460.07	36,323.52
4	EXPENSES						
	a) Cost of Material Consumed	3,749.12	5,886.03	4,658.54	13,638.36	17,592.08	23,690.82
	b) Purchase of Stock-in-trade		-			-	-
	c) Changes in inventories of finished goods,						
	work-in-progress and Stock-in-trade	(109.56)	(77.60)	357.60	391.54	77.01	(381.46
	d) Employee benefiits expense	730.14	581.37	499.15	2,291.10	1,520.41	2058.04
	e) Finance Costs	314.21	248.66	245.11	1,030.41	689.41	925.2
	f) Depreciation and amortisation expense	390.70	303.36	297.35	1,253.53	882.51	1190.70
	g) Other Expenses	1,551.68	1,758.81	1,425.19	5,522.44	4,935.62	6,682.91
	TOTAL EXPENSES	6,626.29	8,700.63	7,482.94	24,127.38	25,697.04	34,166.22
5	Profit /(Loss) Before Exceptional Items (3-4)	489.31	691.61	326.17	1,906.37	1,763.03	2,157.30
6	Exceptional Items						•
7	Profit/(Loss) Before Tax (5-6)	489.31	691.61	326.17	1,906.37	1,763.03	2,157.30
8	Tax Expense	440.00	205.00	22.50		***	
	(1) Current Tax and income tax earlier year	118.35	205.99	36.50	508.22	453.55	564.50
	(2) Deferred Tax	(27.50)	10.52	3.32	(28.07)	10.09	23.37
9	Profit/(Loss) from continuing Operations (7-8)	398.46	475.10	286.35	1,426.22	1,299.39	1569.43
10				•	•	-	•
11	Tax expense of discontinuing operations Profit/(Loss) from discontinuing operations (after Tax)(10-	-					
12	11)						-
13		398.46	475.10	286.35	1,426.22	1,299.39	1,569.43
14	Other comprehensive Income	5, 5,500,000		- Seannasan I			3.20.33.00.33.0
	A. (i) Items that will not be reclassified to Profit or Loss	0.59	(1.05)	0.28	(0.01)	(2.48)	(18.44)
	<ul><li>(ii) Income Tax relating to items that will not be reclassified to profit or loss</li></ul>	-	•		*	-	
	B. (i) Items that will be reclassified to Profit or Loss	-			-	(a)	
	(ii) Income Tax relating to items that will be reclassified to profit or loss	•	9.	•	*	:#1	*
15	Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive						
	Income for the period	399.05	474.05	286.63	1,426.21	1,296.91	1,550.99
16	Net Profit attributable to :						
	a) Owners of the Company	297.25	377.93	279.97	1,063.97	1,293.01	1,482.44
	b) Non Controlling Interest	101.21	97.17	6.38	362.25	6.38	86.99
17	Other Comprehensive income attributable to :						
	a) Owners of the Company	0.44	(1.37)	0.28	(0.01)	(2.48)	(12.42)
	b) Non Controlling Interest	0.15	0.32	-			(6.02)
18	Total Other Comprehensive income attributable to :						
	a) Owners of the Company	297.69	376.56	280.25	1,063.96	1,290.53	1,470.02
	b) Non Controlling Interest	101.36	97.49	6.38	362.25	6.38	80.97
19	Details of Equity Share Capital						
	Paid -up Equity Share Capital	3067.25	1773.45	1773.45	3067.25	1773.45	1773.45
	Face Value of Equity Per Share	2.00	2.00	2.00	2.00	2.00	2.00
20	Other Equity		-			*	14357.47
21							
	continued operations) of face value of Rs. 2 each . EPS						
	is not annualised for the Quarter and period		100		100	-	
	a) Basic (In Rs.)	0.33	0.43	0.32	1.19	1.47	1.77
	b) Diluted ( In Rs.)	0.29	0.43	0.32	1.04	1.47	1.77



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- 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 10th Feb. 2024 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 period ended Dec. 31, 2023 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 Hon'ble NCLT Chandigarh Bench, vide its order dated 04/12/2023 had sanctioned the Scheme of Arrangement between Pritika Industries Limited ( the Demerged Company) and Pritika Auto Industries Limited ( the Resulting Company) approving Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking" of Pritika Industries Limited as a going concern with Pritika Auto Industries Limited.
- 7. The figures for quarter ended 31/12/2023 and Nine months ended 31/12/2023 had been arrived after giving effect of the figures of Demerged undertaking of Pritika Industries Limited. Hence, these figures are not comparable with figures from previous quarters, the Nine months ended 31/12/2022 and year ended 31/03/2023.

Date: 10-02-2024 Place: Mohali Induction of the second of the

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

Harpreet Singh Nibber Managing Director DIN No. 00239042

