



PRITIKA AUTO INDUSTRIES LTD

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

Date: 12th November, 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
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NSESymbol: PRITIKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

Sub: Corrigendum to the Unaudited Financial Results for the Quarter and Half year ended September 30, 2024

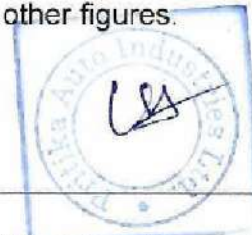
This is in reference to the Unaudited Financial Results for the Quarter and Half year ended 30th September, 2024 along with Limited Review Report submitted vide our letter dated 12th November, 2024.

Inadvertently and due to typographical error the Paid up Equity Share Capital for the Quarter ended 30th September, 2024 and half year ended 30th September, 2024 at serial no. 16 of Standalone Unaudited Financial Results and at Serial No. 19 of Consolidated Unaudited Financial Results was typed as Rs 3,716.25 lacs instead of Rs 3,330.25 lacs.

Likewise in the Statement of Assets & Liabilities as at 30th September, 2024 the Paid up Equity Share Capital under head 'Equity and Liabilities' in Standalone and Consolidated was typed as Rs 3716.25 lacs instead of Rs 3,330.25 lacs. Also the figure of 'Other equity' as on 30th September, 2024 under Standalone was typed as Rs. 34,877.28 lacs instead of Rs. 35,263.28 lacs and under Consolidated was shown as Rs. 19,408.94 lacs instead of Rs. 19,794.94 lacs.

The corrected standalone and Consolidated Financial Results are attached hereunder.

There is no impact of this error on the Profit/Results of the Company. Please note that except this error there is no other Change in any other figures.



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Website : www.pritikaautoindustries.com



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We regret inconvenience caused due to this typographical error.

We request you to take it on records.

Kindly take it on your records.

Thanks & Regards,

Yours faithfully

For Pritika Auto Industries Ltd.

C B Gupta
Company Secretary & Compliance Officer



c.c

The Calcutta Stock Exchange Limited,

7, Lyons Range

Calcutta- 700 001

CSE Scrip Code: 18096

Encl. a.a



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Date: 12th November, 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
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NSE Symbol: PRITKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 12th November, 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. Tuesday, 12th November, 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 half year ended 30th September, 2024 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2024.
2. Considered and approved raising of funds through issue of fully paid up equity shares on Rights Basis to the existing equity shareholders of the Company for an amount aggregating up to Rs. 49.90 crores (Rupees Forty Nine Crores Ninety lakhs), in accordance with the provisions of Companies Act, 2013 and the rules made thereunder, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended and other applicable laws.
3. Constituted a 'Rights Issue Committee' and authorized its members to decide on the terms and conditions of the Issue, including but not limited to, the final Issue



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size/amount, rights entitlement ratio, the issue price, record date, timing of the Rights Issue, approval of draft letter of offer; appointment of intermediaries and legal counsel, if required; allotment of shares and other related matters.

Details pursuant to Regulation 30 and other relevant provisions of the SEBI Listing Regulations is enclosed as Annexure- I.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2024 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, 2024.
3. Statement of Cash Flow for the half year ended 30th September, 2024.
4. Annexure-I

The above Outcome is also available on the company's website:
www.pritikaautoindustries.com

We further inform that the Board Meeting was commenced at 5.00 p.m. today and concluded at 5.45 p.m. today.

Kindly take the above on record.

Thanking you.

Yours faithfully

For Pritika Auto Industries Ltd.



C B Gupta
Company Secretary & Compliance Officer
Encl. a.a



c.c

The Calcutta Stock Exchange Limited,
7, Lyons Range
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Annexure-I

The details as required under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 with respect to the **Right Issue** is are given as under:


Particulars	Details
Type of securities proposed to be issued	Fully paid up Equity Share of the face value of Rs. 2 each of the Company
Type of issuance (further public offering, rights issue, depository receipts (ADR /GDR), qualified institutions placement, preferential allotment etc.);	Rights Issue to the existing shareholders
Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Number of Equity Share and, in such ratio, at such premium as may be decided by the Board of Directors/Rights Issue Committee for an amount aggregating upto Rs. 49.90 Crores (Rupees Forty Nine Crores and Ninety lakhs)
Any cancellation or termination of proposal for issuance of Securities including reasons thereof.	N.A.

Kindly take it on your records.

Thanks & Regards,

Yours faithfully

For Pritika Auto Industries Ltd.


C B Gupta

Company Secretary & Compliance Officer



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Website : www.pritikaautoindustries.com



SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

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

Mobile : 09213527574

• E-mail: rahulgoyal199125@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, 2024 ("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

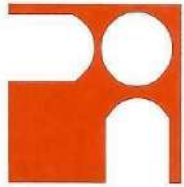
M.No: 540880

Place: Mohali



Date: 12.11.2024

ICAI UDIN: 24540880BKEDV3697



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	8,566.33	8,789.22	7,988.79	17,355.55	16,185.61	34,071.63
2 Other Income	807.18	40.81	43.85	847.99	64.76	214.91
3 Total Income (1+2)	9,373.51	8,830.03	8,032.64	18,203.54	16,250.37	34,286.54
4 EXPENSES	-	-	-	-	-	-
a) Cost of Material Consumed	5,980.36	5,090.10	5,348.86	11,070.46	10,334.60	21,238.70
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(657.87)	402.68	(61.78)	(255.19)	493.19	372.92
d) Employee benefits expense	695.80	624.10	440.08	1,319.90	844.04	2,609.10
e) Finance Costs	293.64	249.76	173.15	543.40	326.26	1,159.74
f) Depreciation and amortisation expense	383.98	374.07	227.30	758.05	463.51	1,348.83
g) Other Expenses	1,569.70	1,588.68	1,339.91	3,158.38	2,661.91	5,747.61
TOTAL EXPENSES	8,265.61	8,329.39	7,467.52	16,595.00	15,123.51	32,476.90
5 Profit/(Loss) Before Exceptional Items (3-4)	1,107.90	500.64	565.12	1,608.54	1,126.86	1,809.64
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	1,107.90	500.64	565.12	1,608.54	1,126.86	1,809.64
8 Tax Expense	-	-	-	-	-	-
(1) Current Tax and income tax earlier year	212.27	151.84	184.72	364.11	342.11	496.47
(2) Deferred Tax	1.82	(4.81)	(2.80)	(2.99)	(33.90)	(35.28)
9 Profit/(Loss) from continuing Operations (7-8)	893.81	353.61	383.20	1,247.42	818.65	1,348.45
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax) (10-11)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	893.81	353.61	383.20	1,247.42	818.65	1,348.45
14 Other comprehensive income	-	-	-	-	-	-
A. (i) Items that will not be reclassified to Profit or Loss	17,068.17	(1,030.25)	2,753.09	16,037.92	3,583.66	3,658.93
(ii) Income Tax relating to items that will not be reclassified to profit or loss	(4,956.88)	286.62	-	(4,670.24)	-	-
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)	13,005.12	(390.02)	3,136.29	12,615.10	4,402.31	5,007.38
16 Details of Equity Share Capital	-	-	-	-	-	-
Paid-up Equity Share Capital	3330.25	3233.75	1,773.45	3330.25	1,773.45	3207.79
Face Value of per Equity Share	2.00	2.00	2.00	2.00	2.00	2.00
17 Other Equity	-	-	-	-	-	21,898.13
18 Earning per equity share (for continued operations) of face value of Rs. 2 each (not annualised)	-	-	-	-	-	-
a) Basic (in Rs.)	0.55	0.22	0.43	0.77	0.92	1.26
b) Diluted (in Rs.)	0.55	0.22	0.43	0.77	0.92	1.19



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 November 2024 .

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 half year and quarter ended Sept. 30 , 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. 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. The scheme approved by NCLT was made effective from 26/12/2023 and necessary entries have been made in books of accounts to give effect of scheme approval. However the financial information presented herewith for the period has been prepared taking into consideration the information pertaining to asset, liabilities, income, expenses and cash flows continued in the name of Pritika Industries Limited for Mohali Unit post demerger in the books of Pritika Auto Industries Limited on account of procedural issues.

6. The figures for quarter ended 30/09/2024 and for half year ended 30/09/2024 have 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 quarter i.e 30/09/2023 and half year ended 30/09/2023.

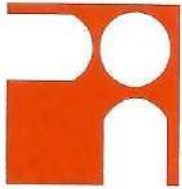


Date: 12-11-2024
Place: Mohali

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


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





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Website : www.pritikaautoindustries.com

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2024

(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	For the Half year Ended Sept. 30, 2024	For the Year Ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,608.54	1,809.64
Add: Adjustment on account of demerger	-	2,732.96
Adjustments for:		
- Depreciation and amortisation expense	758.05	1,348.83
- Finance costs	543.40	1,159.74
- Gratuity / Leave encashment provision	52.58	85.63
- Forex fluctuation	(4.97)	(14.22)
- LTCC on sale of shares	(738.62)	-
Operating profit before working capital changes	2,218.98	7,122.58
Movement in Working Capital		
Increase/(Decrease) in Trade Payables	32.72	(876.72)
Increase/(Decrease) in Other Current/Financial Liabilities	574.19	520.03
Increase/(Decrease) in Provisions	1.24	73.37
(Increase) / Decrease in Trade Receivables	26.09	4,762.51
(Increase) / Decrease in Inventories	(842.07)	(4,018.35)
(Increase) / Decrease in Other Current Assets	392.83	(1,084.98)
(Increase) / Decrease in Other Assets	(315.02)	(2,094.56)
Cash generated from operations	2,088.96	4,403.89
Taxes paid	(382.00)	(259.01)
Net Cash generated from Operating Activities (A)	1,706.96	4,144.87
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (including CWIP)	(1,225.44)	(6,718.28)
Movement in fixed deposits (having original maturity of more than three months)	(138.77)	(48.45)
Increase in Investment (Net of sale)	788.62	(2,995.24)
Net Cash used in Investing Activities (B)	(575.59)	(9,761.97)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised/(Paid) (Net)	(536.28)	1,876.06
Short Term Loans Raised/(Paid) (Net)	(289.32)	2,270.04
Change in Share Capital/ Share Warrants and premium	872.53	1,876.63
Interest Paid	(543.40)	(1,159.74)
Net Cash from Financing Activities (C)	(496.47)	4,862.99
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	634.90	(754.11)
Cash and Cash Equivalents at the beginning of the year	207.94	962.05
Cash and Cash Equivalents at the end of the half year	842.84	207.94

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.





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

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SHIVAJI MARG, NEW DELHI-110015

Mobile : 09213527574

• E-mail: rahulgoyal199125@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, 2024 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, 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 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: 12.11.2024

ICAI UDIN: 24540880BKEBDW2846



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024 (Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	8,577.07	8,880.35	9,369.74	17,457.42	18,841.67	34,209.34
2 Other Income	783.96	15.50	22.50	799.46	46.42	162.11
3 Total Income (1+2)	9,361.03	8,895.85	9,392.24	18,256.88	18,888.09	34,371.45
4 EXPENSES						
a) Cost of Material Consumed	4,842.20	4,646.89	5,886.03	9,489.09	11,477.90	18,327.15
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(885.89)	10.74	(77.60)	(875.15)	321.21	(1.90)
d) Employee benefits expense	893.21	767.19	581.37	1,660.40	1,106.64	3160.28
e) Finance Costs	416.26	351.84	248.66	768.10	479.82	1478.36
f) Depreciation and amortisation expense	544.44	480.71	303.36	1,025.15	610.48	1672.15
g) Other Expenses	2,225.48	2,013.41	1,758.81	4,238.89	3,514.10	7,476.17
TOTAL EXPENSES	8,035.70	8,270.78	8,700.63	16,306.48	17,510.15	32,112.21
5 Profit/(Loss) Before Exceptional Items (3-4)	1,325.33	625.07	691.61	1,950.40	1,377.94	2,259.24
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	1,325.33	625.07	691.61	1,950.40	1,377.94	2,259.24
8 Tax Expense						
(1) Current Tax and income tax earlier year	265.89	182.59	205.99	448.48	383.35	546.67
(2) Deferred Tax	1.82	(4.81)	10.52	(2.99)	(8.70)	27.38
9 Profit/(Loss) from continuing Operations (7-8)	1,057.62	447.29	475.10	1,504.91	1,003.29	1,685.19
10 Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/(Loss) from discontinuing operations (after Tax)(10-11)	-	-	-	-	-	-
13 Profit/(Loss) for the period (9+12)	1,057.62	447.29	475.10	1,504.91	1,003.29	1,685.19
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	4.79	5.39	(1.05)	10.18	(0.60)	(175.35)
(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	1,062.41	452.68	474.05	1,515.09	1,002.69	1,509.84
16 Net Profit attributable to :						
a) Owners of the Company	731.95	333.68	377.93	1,065.63	748.46	1,257.15
b) Non Controlling interest	325.67	113.61	97.17	439.28	254.83	428.04
17 Other Comprehensive income attributable to :						
a) Owners of the Company	3.19	4.02	(1.37)	7.21	(0.45)	(130.81)
b) Non Controlling interest	1.60	1.37	0.32	2.97	(0.15)	(44.54)
18 Total Other Comprehensive income attributable to :						
a) Owners of the Company	735.14	337.70	376.56	1,072.84	748.01	1,126.34
b) Non Controlling interest	327.27	114.98	97.49	442.25	254.68	383.50
19 Details of Equity Share Capital						
Paid -up Equity Share Capital	3,330.25	3233.75	1773.45	3,330.25	1773.45	3207.79
Face Value of Equity Per Share	2.00	2.00	2.00	2.00	2.00	2.00
20 Other Equity	-	-	-	-	-	17972.02
21 Earning per equity share (for continued operations) of face value of Rs. 2 each . (not annualised)						
a) Basic (In Rs.)	0.45	0.21	0.43	0.66	0.84	1.18
b) Diluted (In Rs.)	0.45	0.21	0.43	0.66	0.84	1.11



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 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 half year and Quarter ended Sept. 30 , 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. 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.The scheme approved by NCLT was made effective from 26/12/2023 and necessary entries have been made in books of accounts to give effect of scheme approval.However the financial information presented herewith for the period has been prepared taking into consideration the information pertaining to asset, liabilities, income, expenses and cash flows continued in the name of Pritika Industries Limited for Mohali and Bathri Unit post demerger in the books of Pritika Auto Industries Limited on account of procedural issues.

7. The figures for quarter ended 30/09/2024 and for half year ended 30/09/2024 have 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 quarter i.e 30/09/2023 and half year ended 30/09/2023.

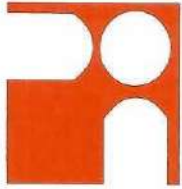
Date: 12-11-2024
Place: Mohali



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

Harpreet Singh Nibber
Chairman and Whole Time Director
DIN No. 00239042





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

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2024

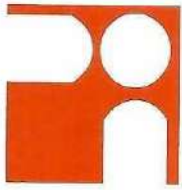
(All amounts in Rs. Lacs, unless otherwise stated)

Particulars	For the Half year ended Sept. 30, 2024	For the year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,950.40	2,259.24
Adjustments for:		
- Depreciation and amortisation expense	1,025.15	1,672.15
- Finance costs	768.10	1,478.36
- Gratuity / Leave encashment Provision	58.63	98.09
- Forex fluctuation	(4.97)	(14.22)
- Profit on Sale of Shares	(738.62)	-
Operating profit before working capital changes	3,058.69	5,493.62
Movement in working capital		
Increase/(Decrease) in Trade Payables	249.03	(1,056.95)
Increase/(Decrease) in Other Current/Financial Liabilities	657.85	517.61
Increase/(Decrease) in Provisions	(4.98)	86.95
(Increase) / Decrease in Trade Receivables	6.13	5,977.82
(Increase) / Decrease in Inventories	(1,290.64)	(4,447.54)
(Increase) / Decrease in Other Current/Financial Assets	411.82	(1,529.26)
(Increase) / Decrease in Other Assets	(69.30)	(523.09)
Cash generated from operations	3,018.60	4,519.16
Taxes paid	(382.00)	(301.65)
Net Cash generated from Operating Activities (A)	2,636.60	4,217.51
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(2,372.41)	(9,644.31)
Movement in fixed deposits (having original maturity of more than three months)	(158.93)	(57.02)
Sale of Shares/ (Purchase of investment)	738.62	(20.00)
Net Cash used in Investing Activities (B)	(1,792.72)	(9,721.33)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised/(Paid) (Net)	87.69	1,397.17
Short Term Loans Raised/(Paid) (Net)	(364.25)	2,194.70
Movement in Minority Interest	-	423.01
Proceed from issue of share warrant, Equity Shares and Security Premium	872.53	1,876.63
Interest Paid	(768.10)	(1,478.36)
Net Cash from Financing Activities (C)	(172.13)	4,413.16
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	671.75	(1,090.67)
Cash and Cash Equivalents at the beginning of the year	231.82	1,322.49
Cash and Cash Equivalents at the end of the half year	903.57	231.82

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





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

Website : www.pritikaautoindustries.com

Statement of Assets & Liabilities as at 30th September 2024

Rs. in Lakhs

Particulars	Standalone		Consolidated	
	As At 30th Sept. 2024	As At 31st March 2024	As At 30th Sept. 2024	As At 31st March 2024
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	12,453.05	12,409.89	21,110.52	20,546.52
(b) Capital work in progress	607.52	183.30	970.77	187.52
(c) Goodwill	2,591.57	2,591.57	2,591.57	2,591.57
(d) Financial Assets				
- Investments	18,022.30	6,677.79		
- Other financial assets	1,428.05	1,375.20	48.91	39.50
(e) Deferred Tax Assets (Net)	190.05	177.52	95.77	97.39
(f) Other Non-Current Assets	213.85	217.57	199.25	183.70
Total Non-current assets	35,506.39	23,632.84	25,230.64	23,863.77
(2) Current assets				
(a) Inventories	10,905.73	10,063.65	13,332.34	12,041.70
(b) Financial Assets				
- Trade Receivables	3,612.12	3,633.24	3,745.76	3,751.89
-Cash and Cash Equivalents	842.84	207.94	903.57	231.82
-Bank balances other than cash and cash equivalents	267.20	128.43	450.03	291.10
-Other Current Financial Assets	1,869.72	1,616.36	1,811.02	1,714.75
(c) Other Current Assets	913.66	1,306.49	1,637.40	2,049.23
(d) Current Tax Assets (Net)	-	-	-	-
Total current assets	18,411.27	16,956.11	21,880.12	20,080.49
Total Assets	53,917.66	40,588.95	47,110.76	43,944.26
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	3,330.25	3,207.79	3,330.25	3,207.79
(b) Other Equity	35,263.28	21,898.13	19,794.94	17,972.02
(b) Non Controlling Interest	-	-	1,754.38	1,262.13
Total Equity	38,593.53	25,105.92	24,879.57	22,441.94
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	3,357.47	3,627.04	6,677.17	6,599.85
(b) Provisions	322.88	305.75	328.05	317.12
(c) Deferred Tax Liabilities (Net)	522.41	492.95	705.10	640.83
(d) Other non-current liabilities	163.78	183.53	193.87	183.53
Total non-current liabilities	4,366.54	4,609.27	7,904.19	7,741.33
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	6,028.39	6,564.67	7,971.87	8,336.12
-Trade Payables	1,504.81	1,472.09	2,158.91	2,049.25
- Other Financial Liabilities	2,654.32	2,198.01	3,276.01	2,658.20
(b) Other Current Liabilities	355.67	360.93	451.00	411.00
(c) Provisions	37.01	52.90	38.74	54.65
(c) Current tax Liabilities (Net)	377.39	225.16	430.47	251.67
Total current liabilities	10,957.59	10,873.76	14,327.00	13,760.99
Total Equity and Liabilities	53,917.66	40,588.95	47,110.76	43,944.26

PLACE: MOHALI
DATE: 12-11-2024



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

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

