



PRITIKA ENGINEERING COMPONENTS LIMITED

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

CIN: L28999PB2018PLC047462 Tel. : 0172-5008900, 5008901

15th July, 2026

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra- Kurla Complex
Bandra (E), Mumbai 400051

NSE Symbol: PRITIKA

Dear Sir/Madam,

Subject: Clarification on the Independent Auditor's Report submitted for the Audited Financial Results for quarter/half year/year ended March 31, 2026

This has reference to your email dated 09th July, 2026 seeking following clarification:

"Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI_Half yearly audited not mentioned in audit report. Kindly provide revised Auditor's Report."

In this respect, we would like to clarify that the Auditor's Report dated 22nd May, 2026 on the Audited Financial Results of Pritika Engineering Components Limited was issued for the quarter/half year/year ended 31st March, 2026. Inadvertently 'Half year' was not mentioned in the Report.

We have already submitted Certificate dated 27th June, 2026 issued by Statutory Auditors confirming that the Audit Report has been issued for the quarter/half year/year ended 31st March, 2026.

However as required by yourself we are submitting Audit Report issued for the quarter/half/year ended March 31, 2026 after rectifying the error. The Certificate issued by Statutory Auditors dated 27th June, 2026 in this regard is also attached for your kind perusal.

We request you to consider the above clarification favourably and close the query.

Thanks and Regards,

For Pritika Engineering Components Limited

Karan Malhotra
Company Secretary & Compliance Officer

Encl.: a/a



Works : Village Simbli, Phagwara – Hoshiarpur Road, Tehsil & District Hoshiarpur, Punjab-146001

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

Website : www.pritikaengineering.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 Report on the Quarter, Half Year and Year to Date Audited
Standalone Financial Results of the Company Pursuant to the requirement of
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended**

To

The Board of Directors of

Pritika Engineering Components Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone Ind AS Financial Results of **M/s Pritika Engineering Components Limited (the "Company")** for the Quarter, Half Year ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone Financial Results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter, Half Year ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly and half yearly as well as year to date standalone financial results have been prepared on the basis of the annual standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the financial results for the Half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of full financial year and the published unaudited year to date figures up to second quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

For **Sunil Kumar Gupta & Co.**

Chartered Accountants

Firm Regn No: 003645N



CA Rahul Goyal

Partner

M.No: 540880

Place: Mohali

Dated: 22-05-2026

UDIN: 26540880KSELUQ2298





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 Report on the Quarter, Half Year and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Pritika Engineering Components Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Ind AS Financial Results of **M/s Pritika Engineering Components Limited (hereinafter referred to as the "Holding Company")** and its subsidiary (the Company and its subsidiary together referred to as "the Group") for the quarter, Half Year and year ended March 31, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these consolidated Ind AS financial results

(1) includes the results of the following entities:

- (a) Pritika Engineering Components Limited (Holding Company)
- (b) Meeta Castings Limited (Subsidiary of (a) above)

(2) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(3) gives a true and fair view in conformity with the applicable Indian accounting standard and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter, Half Year and year ended on March 31, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial results section of our report. We are independent of the Group and its subsidiaries in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These quarterly and half yearly as well as year to date consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The Company's Board of Directors of the Holding company are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its subsidiary in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its subsidiary and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the group and its subsidiaries are responsible for assessing the ability of the Group and its subsidiary to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its subsidiaries are also responsible for overseeing the Company's financial reporting process of the group and subsidiaries.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group and its subsidiary to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



•Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company of which we are the Independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

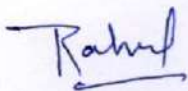
Other Matters

The consolidated financial result includes the audited financial result of the subsidiary company for the corresponding quarter, Half year and year ended March 31, 2026.

The Statement includes the financial results for the Half year ended 31st March, 2026 being the balancing figure between audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to second quarter of the current financial year which were subject to limited review by us.

Our report on the Statement is not modified.

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



CA Rahul Goyal
Partner

M.No: 540880

Place: Mohali

Dated: 22-05-2026

UDIN: 26540880CRVBRC8677





SUNIL KUMAR GUPTA & CO

CHARTERED ACCOUNTANTS

B-10, Magnum House -1, Karampura Commercial Complex,
Shivaji Marg, New Delhi-110015

Phone :011-25459742

Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

To whomsoever it may concern

We, M/s Sunil Kumar Gupta & Co. Statutory Auditors of Pritika Engineering Components Limited do hereby certify that we have issued our Report dated 22/05/2026 on the Audited Financial Results of Pritika Engineering Components Limited for the quarter/half year/year ended 31st March, 2026. Inadvertently 'half year' was not mentioned in the report. The Auditor's Report be also read for the Audited Results of the Company for the half year ended 31st March, 2026.

For Sunil Kumar Gupta & Co.

Chartered Accountants

Firm Regn No: 003645N



CA Rahul Goyal

Partner

Statutory Auditors

Place: Delhi

Dated: 27.06.2026

UDIN: 26540880MLKPIS9536