



Date: January 27, 2026

To,

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

Re: NSE SYMBOL: PRITIKA

Dear Sir/Madam,

**Sub: Clarification for Financial Results- Pritika Engineering Components Limited**

This is with respect to clarification sought vide your mail dated 12<sup>th</sup> January, 2026, for non-filing of Half-Yearly figures in XBRL for financial results submitted for Quarter and half year ended 30<sup>th</sup> September, 2025 on the portal on 08<sup>th</sup> November, 2025. We clarified vide our reply dated 13<sup>th</sup> January, 2026 uploaded on NEAPS Portal that we have already uploaded the financial results for the Half Year as well as Quarter ended 30<sup>th</sup> September, 2025 in XBRL, copy of reply is attached. We again received your mail dated 23<sup>rd</sup> January, 2026 on the captioned matter.

On discussion, we were advised to upload revised financial results by selecting 'Half Yearly' in XBRL. When we tried to upload the same on portal, we were getting error that we need to first file the outcome in PDF by selecting option half yearly on NEAPS portal, so that the portal would allow us to upload 'Half Yearly Results' in XBRL mode. We reported this error to NSE on 23<sup>rd</sup> January, 2026 and requested to resolve the issue.

After discussion, you vide your mail dated 27<sup>th</sup> January, 2026, directed us to 'first submit the Outcome of Board Meeting-Financial Results with correct Period Type, then, submit the Integrated Filing-Financial (XBRL) accordingly in Half-Yearly option.'

We would like to submit that we have already filed the PDF for Outcome of Board Meeting held on 8<sup>th</sup> November, 2025 within prescribed period. However, as required by you, we are again filling the Outcome of Board Meeting held on 8<sup>th</sup> November, 2025 to enable us to submit the financial results for the half year ended 30<sup>th</sup> September, 2025 on NEAPS Portal to meet your requirement. We hope you will find the above in order.

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

Thanking you,

Yours Faithfully,  
**For Pritika Engineering Components Limited**

Karan Malhotra  
**Company Secretary & Compliance Officer**

Encl. a/a





Date: January 13, 2026

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

Subject: Clarification for Financial Results- Pritika Engineering Components Limited

Re: NSE SYMBOL: PRITIKA

Dear Sir/Madam,

This is with respect to the following Clarification for Financial Results sought by you vide your email dated 12<sup>th</sup> January, 2026.

**Query: Financial Results submitted in XBRL with discrepancies: - Half yearly Figures not submitted in XBRL**

**Clarification:** We clarify the position as under:

Pritika Engineering Components Limited (the Company) being listed on SME Exchange is required to submit financial results on half yearly basis. However, the Company had been voluntarily preparing and submitting financial results on Quarterly basis.

On 08<sup>th</sup> November, 2025 also, the Company approved and submitted Unaudited Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2025 in Pdf and XBRL format.

While uploading the financial results in XBRL, the Company selected the Option 'Quarterly' and uploaded Unaudited Financial Results for the quarter as well as half year ended on 30<sup>th</sup> September, 2025. The said results are available on NEAPS and you may confirm from your Portal.

If we had selected the option 'Half Yearly' while uploading results in XBRL, the portal would not allow us to upload 'Quarterly Results'.

We submit that there is no non-compliance/ discrepancy while submitting results in XBRL on 08<sup>th</sup> November, 2025. The Company has submitted Results for half year ended 30<sup>th</sup> September, 2025 as well as results for Quarter ended 30<sup>th</sup> September, 2025.

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

Thanking you,

Yours Faithfully,  
**For Pritika Engineering Components Limited**

Karan  
Malhotra

Digitally signed by  
Karan Malhotra  
Date: 2026.01.13  
13:09:28 +05'30'

Karan Malhotra  
**Company Secretary & Compliance Officer**





# 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

Date: 8<sup>th</sup> November, 2025

To

Department of Corporate Services,  
National Stock Exchange of India Ltd.  
Exchange Plaza, Bandra Kurla Complex, Bandra (East),  
Mumbai - 400 051.

**NSE Symbol: PRITIKA**

Dear Sir/ Madam,

**Sub: Outcome of the Meeting of Board of Directors held on 8<sup>th</sup> November, 2025**

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, 8<sup>th</sup> November, 2025, 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 30<sup>th</sup> September, 2025 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30<sup>th</sup> September, 2025.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2025 along with Limited Review Report of the Auditors.
2. Statement of Assets and Liabilities as at the end of the half year ended 30<sup>th</sup> September, 2025.
3. Statement of Cash Flow for the half year ended 30<sup>th</sup> September, 2025.

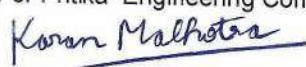
We further inform that the Board Meeting commenced at 12.15 p.m. today and concluded at 2.15 p.m. today.

Kindly take the above on record.

Thanking you.

Yours faithfully

For Pritika Engineering Components Ltd.



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](mailto:info@pritikagroup.com), [compliance.pecl@pritikagroup.com](mailto:compliance.pecl@pritikagroup.com)

Website : [www.pritikaengineering.com](http://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 REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF PRITIKA ENGINEERING COMPONENTS LIMITED

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Pritika Engineering Components Limited (The "Company")** for the quarter and six months ended on 30th September, 2025 ("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: 08.11.2025

ICAI UDIN: 25540880BMMV1X4299



# 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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Half year Ended			Year Ended 31/03/2025
		30/09/2025 Unaudited	30/06/2025 Unaudited	30/09/2024 Unaudited	30/09/2025 Unaudited	31/03/2025 Unaudited	30/09/2024 Unaudited	
		30/09/2025 Unaudited	30/06/2025 Unaudited	30/09/2024 Unaudited	30/09/2025 Unaudited	31/03/2025 Unaudited	30/09/2024 Unaudited	
1	Revenue from Operation	3,588.42	3,220.22	2,995.68	6,808.64	5,271.29	5,212.04	10,483.33
2	Other Income	20.23	18.88	16.45	39.11	42.10	30.26	72.36
3	<b>Total Income (1+2)</b>	<b>3,608.65</b>	<b>3,239.10</b>	<b>3,012.13</b>	<b>6,847.75</b>	<b>5,313.39</b>	<b>5,242.30</b>	<b>10,555.69</b>
4	<b>EXPENSES</b>							
a)	Cost of Material Consumed	2,213.15	2,076.22	2,001.37	4,289.37	3,291.53	3,728.85	7,020.38
b)	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(38.85)	(135.61)	(176.66)	(174.46)	(111.59)	(550.38)	(661.97)
c)	Employee benefits expense	216.59	199.12	167.62	415.71	334.09	302.97	637.06
d)	Finance Costs	129.36	108.73	119.93	238.09	201.54	229.49	431.03
e)	Depreciation and amortisation expense	131.85	127.11	123.77	258.96	248.01	218.42	466.43
f)	Other Expenses	690.88	630.83	557.06	1,321.71	995.73	961.66	1,957.39
<b>TOTAL EXPENSES</b>		<b>3,342.98</b>	<b>3,006.40</b>	<b>2,793.09</b>	<b>6,349.38</b>	<b>4,959.31</b>	<b>4,891.01</b>	<b>9,850.32</b>
5	<b>Profit / (Loss) Before Exceptional Items (3-4)</b>	<b>265.67</b>	<b>232.70</b>	<b>219.04</b>	<b>498.37</b>	<b>354.08</b>	<b>351.29</b>	<b>705.37</b>
6	Exceptional Items			-				
7	<b>Profit/(Loss) Before Tax (5-6)</b>	<b>265.67</b>	<b>232.70</b>	<b>219.04</b>	<b>498.37</b>	<b>354.08</b>	<b>351.29</b>	<b>705.37</b>
8	Tax Expense							
(1)	Current Tax and income tax earlier years	28.86	45.41	37.66	74.27	60.45	52.58	113.03
(2)	Deferred Tax	35.54	12.11	15.95	47.65	6.66	31.77	38.43
9	<b>Profit/(Loss) from continuing Operations (7-8)</b>	<b>201.27</b>	<b>175.18</b>	<b>165.43</b>	<b>376.45</b>	<b>286.97</b>	<b>266.94</b>	<b>553.91</b>
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-	-
12	Profit/(Loss) from discontinuing operations (after Tax)	-	-	-	-	-	-	-
13	<b>Profit/(Loss) for the period (9+12)</b>							
14	Other comprehensive Income							
A.	(i) Items that will not be reclassified to Profit or Loss	-	-	0.01	-	0.44	0.01	0.45
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(0.11)	-	(0.11)
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	<b>Total Comprehensive Income for the period (13+14)</b>							
	(Comprising profit/(Loss) and other Comprehensive Income for the period )							
201.27	175.18	165.43	376.45	286.97	266.94	553.91		
16	Details of Equity Share Capital							
	Paid up Equity Share Capital	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25
	Face Value of Equity Share Capital	5.00	5.00	5.00	5.00	5.00	5.00	5.00
17	Other Equity	-	-	-	-	-	-	3,271.99
18	Earning per equity share (for discontinued & continued operations) of face value of Rs. 5 each. EPS not annualised for the quarter. *(Refer Note No. 5)							
a)	Basic	0.76	0.66	0.63	1.43	1.09	1.01	2.10
b)	Diluted	0.76	0.66	0.63	1.43	1.09	1.01	2.10



Works : Village Simbli, Phagwara – Hoshiarpur Road, Tehsil & District Hoshiarpur, Punjab-146001  
 E-mail : info@pritikagroup.com, compliance.pecl@pritikagroup.com  
 Website : www.pritikaengineering.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 8th November, 2025 and have been reviewed by the Statutory Auditors of the Company .
3. The Company is in business of manufacturing of components for automotive industry and hence only one reportable operating segment as per 'Ind-AS - 108 : Operating Segments '.
- 4.In line with the requirements of Regulation 33 of Listings Regulations , the Standalone Financial results for the quarter and half year ended September 30 , 2025 are available on the website of NSE Limited ( URL :www.nseindia.com)and on company's website ( URL : www.pritikaengineering.com )
- 5.The Company has completed the split/sub-division of its existing Equity Shares from Rs.10/-(Rupees Ten Only) each share to Rs.5/-(Rupees Five only) each share as per record date of February 14, 2025, as approved by shareholders at EGM of the Company held on January 17, 2025.Hence, the earning per share (EPS) have been adjusted for the current period as well as comparative period for the presentation purposes in accordance with IND AS 33.
- 6.Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 08-11-2025  
Place: Mohali

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





# PRITIKA ENGINEERING COMPONENTS LTD.

**Regd. Office :** Plot No. C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar, Mohali-160 055  
**CIN :** L28999PB2018PLC047462, **Tel. :** 0172-5008900, 5008901  
**E-mail :** info@pritikagroup.com, compliance.pecl@pritikagroup.com  
**Website :** www.pritikaengineering.com

## Statement of Standalone Cash Flow for the half yearly ended September 30, 2025

(Rs. In Lakhs)

Particulars	For the half year ended September 30, 2025	For the Year ended March 31, 2025
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per statement of Profit & Loss	498.37	705.37
Adjustments for:		
- Depreciation and amortisation expense	258.96	466.43
- Finance Expenses	238.09	431.03
- Interest Received	(39.11)	(72.36)
- ( Profit ) / Loss on sale of Fixed Assets		
Operating profit before working capital changes	956.31	1,530.47
<b>Adjustments for :</b>		
Increase/(Decrease) in Trade Payables	41.39	119.45
Increase/(Decrease) in Other Current/Financial Liabilities	126.58	12.79
(Increase) / Decrease in Trade Receivables	119.40	(33.01)
(Increase) / Decrease in Inventories	(351.05)	(507.91)
(Increase)/ Decrease in Other Current/Financial Assets	(689.30)	(292.62)
Cash generated from operations	203.33	829.17
Taxes paid	(40.00)	(56.27)
Net Cash from Operating Activities	163.33	772.90
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipment	(1,540.08)	(2,139.30)
(Purchase)/Sale of investment in Shares	-	-
Movement in fixed deposits (having original maturity of more than three months)	(148.97)	(149.05)
Interest Income	39.11	72.36
Net Cash used in Investing Activities	(1,649.91)	(2,215.99)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long Term Loans/Liability Raised (Net )	1,425.54	1,369.20
Short term loan Raised (Net )	301.04	497.55
Share Capital issued including premium	-	-
Interest Paid	(238.09)	(431.03)
Net Cash from Financing Activities	1,488.49	1,435.72
Net Increase/(Decrease) in Cash and Cash Equivalents	1.88	(7.37)
Cash and Cash Equivalents at the beginning of the year	7.27	14.64
Cash and Cash Equivalents at the end of the year	9.15	7.27

### Notes:

- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard - 03 "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow





# 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 CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF  
PRITIKA ENGINEERING COMPONENTS LIMITED

- 1) We have reviewed the accompanying statement of Unaudited Consolidated Ind AS financial results of **Pritika Engineering Components 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, 2025 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 8th November, 2025 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 financial results of one subsidiary company i.e Meeta Castings Limited.
- 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

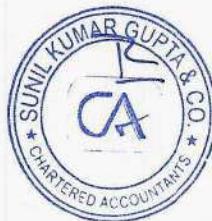
Rahul

Rahul Goyal

Partner

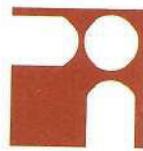
M.No: 540880

Place: Mohali



Date: 08.11.2025

ICAI UDIN: 255408803mnvty1236



# 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

## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended			Year Ended 31/03/2025
	30/09/2025	30/06/2025	30/09/2024	30/09/2025	31/03/2025	30/09/2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Revenue from Operation	4,065.82	3,717.45	3,198.81	7,783.27	6,252.60	5,485.76	11,738.36
2 Other Income	7.89	5.79	4.21	13.68	21.58	6.02	27.60
3 Total Income (1+2)	4,073.71	3,723.24	3,203.02	7,796.95	6,274.18	5,491.78	11,765.96
4 EXPENSES							
a) Cost of Material Consumed	2,478.73	2,289.02	2,049.91	4,767.75	3,751.35	3,802.52	7,553.87
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(102.99)	(142.96)	(228.02)	(245.95)	(143.38)	(620.79)	(764.17)
c) Employee benefits expense	258.10	243.23	197.37	501.33	408.73	340.46	749.19
d) Finance Costs	104.02	143.12	150.05	307.14	263.84	279.26	543.10
e) Depreciation and amortisation expense	171.01	165.33	160.47	336.34	322.38	267.10	589.48
f) Other Expenses	831.92	782.86	655.81	1,614.78	1,292.21	1,080.58	2,372.79
TOTAL EXPENSES	3,800.79	3,480.60	2,985.59	7,281.39	5,895.13	5,149.13	11,044.26
5 Profit / (Loss) Before Exceptional Items (3-4)	272.92	242.64	217.43	515.56	379.05	342.65	721.70
6 Exceptional Items			-			-	-
7 Profit/(Loss) Before Tax (5-6)	272.92	242.64	217.43	515.56	379.05	342.65	721.70
8 Tax Expense							
(1) Current Tax and income tax earlier year	28.86	45.41	37.66	74.27	60.45	52.58	113.03
(2) Deferred Tax	18.05	(5.47)	15.95	13.18	2.46	31.77	34.23
9 Profit/(Loss) from continuing Operations (7-8)	225.41	202.70	163.82	428.11	316.14	258.30	574.44
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)	225.41	202.70	163.82	428.11	316.14	258.30	574.44
14 Other comprehensive Income							
A. (i) Items that will not be reclassified to Profit or Loss	-	-	0.01	-	0.44	0.01	0.45
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	(0.11)	-	(0.11)
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)	225.41	202.70	163.83	428.11	316.47	258.31	574.78
16 Net Profit attributable to :							
a) Owners of the Company	225.41	202.70	163.82	428.11	316.14	258.30	574.44
b) Non Controlling interest	-	-	-	-	-	-	-
17 Other Comprehensive income attributable to :							
a) Owners of the Company	-	-	0.01	-	0.33	0.01	0.34
b) Non Controlling interest	-	-	-	-	-	-	-
18 Total Comprehensive income attributable to :							
a) Owners of the Company	225.41	202.70	163.83	428.11	316.47	258.31	574.78
b) Non Controlling interest	-	-	-	-	-	-	-
19 Details of Equity Share Capital							
Paid up Equity Share Capital	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25	1,318.25
Face Value of Equity Per Share	5.00	5.00	5.00	5.00	5.00	5.00	5.00
20 Other Equity	-	-	-	-	-	-	3,230.70
21 Earning per equity share (for discontinued & continued operations) of face value of Rs. 5 each. EPS not annualised for the quarter.* (Refer Note No. 5)							
a) Basic	0.85	0.77	0.62	1.62	1.20	0.98	2.18
b) Diluted	0.85	0.77	0.62	1.62	1.20	0.98	2.18



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

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

Website : www.pritikaengineering.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 Consolidated Financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 8th November, 2025 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. 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 Consolidated results of its Subsidiary " Meeta Castings Limited ". In Meeta Castings Limited , only 6 shares are held by non promoters shareholders , hence the amount of Net profit and Other Comprehensive income attributable to Non Controlling Interest is negligible.
5. The Company has completed the split/sub-division of its existing Equity Shares from Rs.10/- (Rupees Ten Only) each share to Rs.5/- (Rupees Five only) each share as per record date of February 14, 2025, as approved by shareholders at EGM of the Company held on January 17, 2025. Hence, the earning per share (EPS) have been adjusted for the current period as well as comparative period for the presentation purposes in accordance with IND AS 33.
6. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

For Pritika Engineering Components Limited

  
Harpreeet Singh Nibber  
Chairman and Managing Director  
DIN No. 00239042

Date: 08-11-2025  
Place: Mohali





# PRITIKA ENGINEERING COMPONENTS LTD.

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

CIN : L28999PB2018PLC047462, Tel. : 0172-5008900, 5008901

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Website : www.pritikaengineering.com

## Statement of Consolidated Cash Flow for the half year ended September 30, 2025

Particulars	For the half year ended September 30, 2025	For the year ended March 31, 2025
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax as per statement of Profit & Loss	515.56	721.70
Adjustments for:		
- Depreciation and amortisation expense	336.34	589.48
- Interest Expenses	307.14	543.10
- Interest Received	(13.68)	(27.60)
Operating profit before working capital changes	1,145.36	1,826.68
<u>Movement in Working Capital</u>		
Increase/(Decrease) in Trade Payables	39.80	195.60
Increase/(Decrease) in Other Current Liabilities / Other Current Financial Liabilities	1,264.97	1,159.18
Increase/(Decrease) in Short Term Provisions	3.87	0.26
(Increase) / Decrease in Trade Receivables	142.70	(296.77)
(Increase) / Decrease in Inventories	(487.42)	(630.45)
(Increase)/ Decrease in Other Current Assets / Other Current Financial Assets	(547.48)	9.18
 Cash generated from operations	 1,561.80	 2,263.68
Taxes paid	(40.00)	(56.27)
<b>Net Cash generated from Operating Activities ( A )</b>	<b>1,521.80</b>	<b>2,207.41</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipment ( including CWIP )	(1,842.52)	(2,642.78)
(Purchase)/Sale of Investment in Shares	-	-
Movement in fixed deposits (having original maturity of more than three months)	(151.12)	(153.20)
Interest Received	13.68	27.60
<b>Net Cash used in Investing Activities ( B )</b>	<b>(1,979.96)</b>	<b>(2,768.38)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long Term Loans/Liability Raised (Net)	292.32	362.05
Short term loan Raised (Net )	435.48	728.00
Share Capital issued including premium	-	-
Warrant money received	40.00	-
Interest Paid	(307.14)	(543.10)
<b>Net Cash from Financing Activities ( C )</b>	<b>460.66</b>	<b>546.95</b>
 Net Increase/(Decrease) in Cash and Cash Equivalents ( A+B+C )	 2.50	 (14.02)
Cash and Cash Equivalents at the beginning of the year	9.86	23.88
Cash and Cash Equivalents at the end of the year	12.36	9.86

### Notes:

1.) The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard ( Ind AS - 07 ) "Statement of Cash Flow".

2.) Figures in bracket indicates cash outflow





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## Statement of Assets & Liabilities as at 30th September, 2025

Particulars	Standalone		( Rs. in Lakhs )	
	As At 30th September 2025	As At 31st March 2025	As At 30th September 2025	As At 31st March 2025
	Un-Audited	Audited	Un-Audited	Audited
<b>Assets</b>				
(1) Non-current assets				
(a) Property, Plant and Equipment	8,248.45	7,011.05	10,517.78	9,289.32
(b) Capital work in progress	543.74	500.01	1,192.40	904.82
(c) Goodwill	-	-	-	-
(d) Financial Assets				
- Investments	831.62	831.63	0.02	0.03
- Other financial assets	-	-	2.81	2.72
- Loans	703.18	675.25	-	-
(e) Deferred Tax Assets	17.20	13.12	62.64	21.40
(f) Other Non-Current Assets	-	-	-	-
<b>Total Non-current assets</b>	<b>10,344.19</b>	<b>9,031.06</b>	<b>11,775.65</b>	<b>10,218.29</b>
(2) Current assets				
(a) Inventories	2,657.42	2,306.37	3,095.92	2,608.50
(b) Financial Assets				
- Trade Receivables	1,025.52	1,144.93	1,324.14	1,466.85
- Cash and Cash Equivalents	9.15	7.27	12.36	9.86
Other bank balances	-	-	-	-
- Bank balances other than cash and cash equivalents	396.80	247.84	466.99	315.87
- Other Current Financial Assets	1,137.28	571.32	987.48	510.57
(c) Other Current Assets	310.71	215.30	497.46	426.98
(d) Current Tax Assets(Net)	-	-	-	-
<b>Total current assets</b>	<b>5,536.88</b>	<b>4,493.03</b>	<b>6,384.35</b>	<b>5,338.63</b>
<b>Total Assets</b>	<b>15,881.07</b>	<b>13,524.09</b>	<b>18,160.00</b>	<b>15,556.92</b>
<b>EQUITY AND LIABILITIES</b>				
(1) Equity				
(a) Equity Share Capital	1,318.25	1,318.25	1,318.25	1,318.25
(b) Other Equity	3,648.45	3,271.99	3,708.65	3,230.70
<b>Total Equity</b>	<b>4,966.70</b>	<b>4,590.24</b>	<b>5,026.90</b>	<b>4,548.95</b>
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	3,908.70	3,513.17	4,907.51	4,615.19
(b) Provisions	11.93	8.82	15.51	11.63
(c) Deferred Tax Liabilities	245.01	193.28	245.01	193.28
(d) Other non-current liabilities	2,993.89	1,963.87	3,333.42	2,207.90
<b>Total non-current liabilities</b>	<b>7,159.53</b>	<b>5,679.14</b>	<b>8,501.45</b>	<b>7,028.00</b>
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	2,345.74	2,044.73	2,934.90	2,499.43
- Trade Payables	711.57	670.18	812.66	772.86
- Other Financial Liabilities	665.72	453.57	847.22	610.78
(b) Other Current Liabilities	22.53	30.92	26.87	40.90
(c) Provisions	1.98	4.01	1.98	4.01
(d) Current tax Liabilities ( Net)	7.30	51.30	8.02	51.99
<b>Total current liabilities</b>	<b>3,754.84</b>	<b>3,254.71</b>	<b>4,631.65</b>	<b>3,979.97</b>
<b>Total Equity and Liabilities</b>	<b>15,881.07</b>	<b>13,524.09</b>	<b>18,160.00</b>	<b>15,556.92</b>

For and on behalf of the Board of  
 Pritika Engineering Components Limited

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

Place : Mohali  
 Date : 08-11-2025

