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: 5th November, 2026

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 5th November, 2026

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 today, i.e. Thursday, 5th November, 2026, 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, 2026 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2026.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2026 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, 2026.

3. Statement of Cash Flow for the half year ended 30th September, 2026.

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

Pritika Auto Industries Ltd.

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We further inform that the Board Meeting was commenced at 12.00 noon today and concluded at 01.15 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

Pritika Auto Industries Ltd.

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, 2026 ("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

Rahul Goyal
Partner
M.No: 540880
Place: Mohali

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Date: 05.11.2026
ICAI UDIN: 26540880ZATWUH1841

PRITIKA AUTO INDUSTRIES LTD

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CIN : L45208PB1980PLC046738 **Phone :** 0172-5008900, 5008901

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026 (Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation	14,980.65	14,167.72	11,563.37	29,148.37	22,935.21	47,518.10
2	Other Income	54.58	92.39	93.79	146.97	149.34	271.28
3	Total Income (1+2)	15,035.23	14,260.11	11,657.16	29,295.34	23,084.55	47,789.38
4	EXPENSES						
	a) Cost of Material Consumed	10,310.21	9,561.81	7,481.16	19,872.02	15,911.55	32,100.87
	b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	195.30	225.39	39.24	420.69	(973.23)	(1,024.29)
	c) Employee benefits expense	887.46	855.89	787.11	1,743.35	1,498.80	3,089.50
	d) Finance Costs	468.18	440.33	425.18	908.51	823.50	1,705.90
	e) Depreciation and amortisation expense	330.69	388.60	341.14	719.29	655.23	1,303.02
	f) Other Expenses	2,251.24	2,216.43	1,994.35	4,467.67	4,037.97	8,399.55
	TOTAL EXPENSES	14,443.08	13,688.45	11,068.18	28,131.53	21,953.82	45,574.55
5	Profit /(Loss) Before Exceptional Items (3-4)	592.15	571.66	588.98	1,163.81	1,130.73	2,214.83
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	592.15	571.66	588.98	1,163.81	1,130.73	2,214.83
8	Tax Expense						
	(1) Current Tax and income tax earlier year	111.93	145.23	170.79	257.16	377.38	547.05
	(2) Deferred Tax	37.15	13.47	(17.36)	50.62	(38.95)	78.74
9	Profit/(Loss) from continuing Operations (7-8)	443.07	412.96	435.55	856.03	842.30	1,589.04
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)	443.07	412.96	435.55	856.03	842.30	1,589.04
14	Other comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	(277.20)	2,503.78	2,804.19	2,226.58	4,532.95	(6,067.40)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	80.72	(729.10)	(816.58)	(648.38)	(1,320.00)	1,766.83
	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	246.59	2,187.64	2,423.16	2,434.23	4,055.25	(2,711.53)
16	Details of Equity Share Capital						
	Paid-up Equity Share Capital	3,330.25	3330.25	3330.25	3,330.25	3330.25	3330.25
	Face Value of per Equity Share	2.00	2.00	2.00	2.00	2.00	2.00
17	Other Equity	-	-	-	-	-	28,843.68
18	Earning per equity share (for continued operations) of face value of Rs. 2 each (not annualised for quarter)						
	a) Basic (in Rs.)	0.27	0.25	0.26	0.51	0.51	0.95
	b) Diluted (in Rs.)	0.27	0.25	0.26	0.51	0.51	0.95

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Pritika Auto Industries Ltd.

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

Celebrating 50 Years (1973-2023)

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 05th November 2026 .

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 , 2026 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. Previous period figures have been regrouped/reclassified wherever considered necessary to make them comparable.

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

Narinder Kumar Tyagi
Whole Time Director
(DIN No. 00483827)

Date: 05-11-2026
Place:Mohali

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Pritika Auto Industries Ltd.

PRITIKA AUTO INDUSTRIES LTD

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STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2026

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

Particulars	For the Half year Ended Sept. 30, 2026	For the Year Ended March 31, 2026
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,163.81	2,214.83
Adjustments for:		
Depreciation and amortisation expense	719.29	1,303.02
Finance costs	908.51	1,705.90
Gratuity / Leave encashment provision	58.93	94.21
Interest Received	(99.60)	(202.78)
Forex fluctuation and rodtep amount	(2.81)	(15.19)
Loss on sale of shares	20.31	-
Operating profit before working capital changes	**2,768.44**	**5,099.99**
Changes in operating assets and liabilities		
Increase/(Decrease) in Trade Payables	483.18	435.52
Increase/(Decrease) in Other Current Liabilities	(43.68)	(85.35)
Increase/(Decrease) in Other Non Current Liabilities	57.03	594.72
Increase/(Decrease) in Other Financial Liabilities	626.84	1,060.48
Increase/(Decrease) in Provisions	(34.91)	(109.13)
(Increase) / Decrease in Trade Receivables	(861.41)	902.17
(Increase) / Decrease in Other Current Financial Assets	(819.83)	(1,648.06)
(Increase) / Decrease in Other Non Current Financial Assets	48.70	98.26
(Increase) / Decrease in Other Non Current Assets	(7.96)	42.83
(Increase) / Decrease in Inventories	160.23	(693.96)
(Increase) / Decrease in Other Current Assets	(2,573.80)	(613.20)
Cash generated from operations	(197.17)	5,084.27
Income Taxes paid	(115.31)	(635.80)
Net Cash generated from Operating Activities (A)	**(312.48)**	**4,448.47**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (including CWIP)	(1,211.07)	(2,401.54)
Movement in fixed deposits (having original maturity of more than three months)	(114.28)	(66.17)
Increase in Investment (Net of sale)	3.92	(230.43)
Interest Received	99.60	202.78
Net Cash used in Investing Activities (B)	**(1,221.83)**	**(2,495.36)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised/(Paid) (Net)	1,800.57	238.61
Short Term Loans Raised/(Paid) (Net)	1,185.72	(361.08)
Change in Share Capital/ Share Warrants and premium	-	-
Interest Paid	(908.51)	(1,705.90)
Net Cash from Financing Activities (C)	**2,077.78**	**(1,828.37)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	543.47	124.74
Cash and Cash Equivalents at the beginning of the year	318.91	194.17
Cash and Cash Equivalents at the end of the year	862.38	318.91

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

Pritika Auto Industries Ltd.

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 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, 2026 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 05th November, 2026 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.

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

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 ("Subsidiary of (b) above").
d) M/s Omnia Engineering Inc. ("wholly-owned subsidiary of (b) above").

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

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Date: 05.11.2026
ICAI UDIN: 26540880BXPBIX1781

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026 (Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operation	15,318.92	14,496.84	11,644.53	29,815.76	23,105.57	48,294.55
2	Other Income	43.10	78.52	72.13	121.62	104.28	202.04
3	Total Income (1+2)	15,362.02	14,575.36	11,716.66	29,937.38	23,209.85	48,496.59
4	EXPENSES						
	a) Cost of Material Consumed	8,516.52	7,818.57	5,944.07	16,335.09	13,089.54	26,641.53
	b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(23.37)	220.96	(63.74)	197.59	(1,219.18)	(1,469.38)
	c) Employee benefiits expense	1,292.23	1,212.52	1,045.16	2,504.75	2,000.11	4159.12
	d) Finance Costs	633.10	599.59	559.67	1,232.69	1,071.89	2210.44
	e) Depreciation and amortisation expense	576.25	603.96	512.15	1,180.21	991.57	1997.53
	f) Other Expenses	3,412.16	3,294.56	2,857.63	6,706.72	5,629.76	11,859.91
	TOTAL EXPENSES	14,406.89	13,750.16	10,854.94	28,157.05	21,563.69	45,399.14
5	Profit /(Loss) Before Exceptional Items (3-4)	955.13	825.20	861.72	1,780.33	1,646.16	3,097.44
6	Exceptional Items	-	-	-	-		-
7	Profit/(Loss) Before Tax (5-6)	955.13	825.20	861.72	1,780.33	1,646.16	3,097.44
8	Tax Expense						
	(1) Current Tax and income tax earlier year	182.98	199.15	199.63	382.13	401.66	657.38
	(2) Deferred Tax	28.67	(85.14)	1.29	(56.47)	(25.77)	120.33
9	Profit/(Loss) from continuing Operations (7-8)	743.48	711.19	660.80	1,454.67	1,270.27	2,319.73
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)	743.48	711.19	660.80	1,454.67	1,270.27	2,319.73
14	Other comprehensive Income						
	A. (i) Items that will not be reclassified to Profit or Loss	(13.81)	(51.09)	12.26	(64.90)	(102.70)	(865.41)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	4.12	14.87	(1.66)	18.99	31.81	252.01
	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	733.79	674.97	671.40	1,408.76	1199.38	1,706.33
16	Net Profit attributable to :						
	a) Owners of the Company	655.79	624.12	595.01	1,279.91	1145.31	2,106.36
	b) Non Controlling interest	87.69	87.07	65.79	174.76	124.96	213.37
17	Other Comprehensive income attributable to :						
	a) Owners of the Company	(9.69)	(36.22)	10.60	(45.91)	(70.89)	(613.41)
	b) Non Controlling interest	-	-	-	-	-	0.01
18	Total Comprehensive income attributable to :						
	a) Owners of the Company	646.10	587.90	605.61	1,234.00	1074.42	1,492.95
	b) Non Controlling interest	87.69	87.07	65.79	174.76	124.96	213.38
19	Details of Equity Share Capital						
	Paid -up Equity Share Capital	3,330.25	3,330.25	3,330.25	3,330.25	3330.25	3,330.25
	Face Value of Equity Per Share	2.00	2.00	2.00	2.00	2.00	2.00
20	Other Equity	-	-	-	-	-	21,884.99
21	Earning per equity share (for continued operations) of face value of Rs. 2 each . (not annualised for quarter)						
	a) Basic (In Rs.)	0.39	0.37	0.36	0.77	0.69	1.26
	b) Diluted (In Rs.)	0.39	0.37	0.36	0.77	0.69	1.26

SUNIL KUMAR GUPTA & CO. * CHARTERED ACCOUNTANTS *

Pritika Auto Industries Ltd.

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

Celebrating 50 Years (1973-2023)

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 05th November 2026 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 Step down Subsidiaries i.e " Meeta Castings Limited " and "Omnia Engineering Inc (USA) .

5. In line with the requirements of Regulation 33 of Listings Regulations , the Consolidated Financial results for the quarter and half year ended September 30 , 2026 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. Previous period figures have been regrouped/reclassified wherever considered necessary to make them comparable.

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

Narinder Kumar Tyagi
Whole Time Director
DIN No. 00483827

Date: 05-11-2026
Place:Mohali

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Pritika Auto Industries Ltd.

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

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2026

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

Particulars	For the Half year ended Sept. 30, 2026	For the year ended March 31, 2026
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	1,780.33	3,097.44
Adjustments for:		
- Depreciation and amortisation expense	1,180.21	1,997.53
- Finance costs	1,232.69	2,210.44
- Gratuity / Leave encashment Provision	77.59	123.72
- Forex fluctuation and Rodtep amount	2.81	15.19
- Interest Received	61.88	133.54
- Profit/Loss on Sale of Shares	20.31	3.49
Operating profit before working capital changes	**4,355.82**	**7,581.35**
Changes in operating assets and liabilities		
Increase/(Decrease) in Trade Payables	660.57	831.65
Increase/(Decrease) in Other Current Liabilities	(64.29)	(80.29)
Increase/(Decrease) in Other Non Current Liabilities	57.03	520.01
Increase/(Decrease) in Other Current Financial Liabilities	607.27	1,450.62
Increase/(Decrease) in Provisions	(42.23)	(130.32)
(Increase) / Decrease in Trade Receivables	(949.50)	724.94
(Increase) / Decrease in Inventories	(39.76)	(1,616.12)
(Increase) / Decrease in Other Current Assets	(2,661.60)	(1,255.82)
(Increase) / Decrease in Other Non Current Assets	(7.96)	91.88
(Increase) / Decrease in Other Current Financial Assets	329.20	(302.28)
(Increase) / Decrease in Other Non Current Financial Assets	53.20	96.47
Cash generated from operations	2,297.75	7,912.09
Income Taxes paid	(140.43)	(796.94)
Net Cash generated from Operating Activities (A)	**2,157.32**	**7,115.15**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(3,273.34)	(6,654.01)
Movement in fixed deposits (having original maturity of more than three months)	10.80	(234.44)
Interest Received	(61.88)	(133.54)
Sale of Shares/ (Purchase of investment)	3.75	(230.43)
Net Cash used in Investing Activities (B)	**(3,320.67)**	**(7,252.42)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans Raised/(Paid) (Net)	2,027.37	1,240.34
Short Term Loans Raised/(Paid) (Net)	1,341.18	1,238.99
Proceed from issue of share warrant , Equity Shares and Security Premium & minority interest	-	40.00
Interest Paid	(1,232.69)	(2,210.44)
Net Cash from Financing Activities (C)	**2,135.86**	**308.89**
Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)	972.51	171.62
Cash and Cash Equivalents at the beginning of the year	375.64	204.02
Cash and Cash Equivalents at the end of the year	1,348.15	375.64

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

Pritika Auto Industries Ltd.

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

Statement of Assets & Liabilities as at 30th September 2026

Rs. in Lakhs

Particulars	Standalone		Consolidated	
	As At 30th Sept. 2026	As At 31st March 2026	As At 30th Sept. 2026	As At 31st March 2026
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	14,840.53	13,928.53	27,248.36	25,957.50
(b) Capital work in progress	137.63	116.61	2,571.17	1,310.83
(c)Intangible assets under development	423.46	864.70	932.10	1,390.17
(d) Goodwill	2,591.57	2,591.57	2,591.57	2,591.57
(e) Financial Assets				
- Investments	12,046.69	10,493.35	341.19	412.08
- Loans	3,378.86	3,266.13	-	-
- Other financial assets	6.72	55.42	6.72	59.92
(f) Deferred Tax Assets (Net)	320.26	266.41	628.65	407.85
(g) Other Non-Current Assets	159.72	151.76	293.12	285.15
Total Non-current assets	33,905.44	31,734.48	34,612.88	32,415.07
(2) Current assets				
(a) Inventories	12,478.89	12,639.11	16,209.72	16,169.96
(b) Financial Assets				
- Trade Receivables	3,658.32	2,796.92	4,059.93	3,113.24
-Cash and Cash Equivalents	862.38	318.91	1,348.15	375.64
-Bank balances other than cash and cash equivalents	385.08	270.80	744.14	754.94
-Other Current Financial Assets	2,746.68	2,039.56	1,692.88	2,022.08
(c) Other Current Assets	4,099.39	1,522.77	5,230.37	2,568.77
(d) Current Tax Assets(Net)		-	-	-
Total current assets	24,230.74	19,588.07	29,285.19	25,004.63
Total Assets	58,136.18	51,322.55	63,898.07	57,419.70
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	3,330.25	3,330.25	3,330.25	3,330.25
(b) Other Equity	31,277.91	28,843.68	23,119.00	21,884.99
(bi) Non Controlling Interest	-	-	2,372.18	2,197.42
Total Equity	34,608.16	32,173.93	28,821.43	27,412.66
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	6,348.38	4,547.81	10,813.80	8,786.43
(b) Provisions	329.58	298.81	363.77	318.26
(c) Deferred Tax Liabilities (Net)	829.67	725.21	1,244.44	1,080.12
(d) Other non-current liabilities	833.86	776.83	872.02	814.99
Total non-current liabilities	8,341.49	6,348.66	13,294.03	10,999.80
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	7,710.78	6,525.07	11,965.75	10,624.57
Trade payables				
- Total Outstanding dues of micro enterprise and small enterprise	500.01	312.71	761.06	533.23
- Total Outstanding dues of creditors other than micro enterprise and small enterprise	1,934.66	1,638.78	2,910.92	2,478.18
- Other Financial Liabilities	4,418.01	3,791.17	5,378.18	4,770.91
(b) Other Current Liabilities	307.96	351.64	354.46	418.75
(c) Provisions	83.50	90.25	83.51	93.66
(c) Current tax Liabilities (Net)	231.61	90.34	328.73	87.94
Total current liabilities	15,186.53	12,799.96	21,782.61	19,007.24
Total Equity and Liabilities	58,136.18	51,322.55	63,898.07	57,419.70

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

(Narinder Kumar Tyagi)
Whole Time Director
DIN No. 00483827

PLACE : MOHALI
DATE : 05-11-2026

SUNIL KUMAR GUPTA & CO. CHARTERED ACCOUNTANTS

Pritika Auto Industries Ltd.

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