



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: 13th August, 2025

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: PRITIKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 13th August, 2025

Pursuant to Regulations 30 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. Wednesday, the 13th August, 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 ended 30th June, 2025 along with the Limited Review Report (Standalone & Consolidated) for the Quarter ended 30th June, 2025. Copies of the same are enclosed as Annexure- A and Annexure- B respectively.
2. Reappointed M/s. A.K.Sood & Associates, Chartered Accountants as Internal Auditor of the company for the Financial Year 2025-26. Brief Profile is attached as Annexure- C.
3. Appointed M/s Verma Khushwinder & Co., Cost Accountants (Registration No. 000469) as Cost Auditor of the company for the Financial Year 2025-26. Brief Profile is attached as Annexure-D.
4. Subject to approval of the members in Annual General Meeting, appointed M/s. S. K. Sikka & Associates, Company Secretaries (C.P. No. 3582) as Secretarial Auditors of the company for a term of five consecutive years, to hold office from the conclusion of ensuing 45th Annual General Meeting till the conclusion of 50th Annual General Meeting to be held in the year 2030. Brief Profile is attached as Annexure - E.



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

Website : www.pritikaautoindustries.com

5. Subject to the approval of the members in the Annual General Meeting and of appropriate authorities, the Board has approved to increase the Authorized Share Capital of the Company from Rs. 36,50,00,000 divided into 18,25,00,000 equity shares of Rs. 2/- each to Rs. 40,00,00,000/- divided into 20,00,00,000 equity shares of Rs. 2/- each and consequent Alteration in Capital Clause of the Memorandum of Association of the Company.

Brief Amendments in Capital Clause of the Memorandum of Association of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular bearing reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, as amended.

The amended Capital Clause will be as under:

"5. The share capital of the company is Rs. 40,00,00,000, divided into 20,00,00,000 Equity shares of Rs. 2 each."

6. Subject to approval of members in the Annual General Meeting, approved deletion of the 'Other Objects' clause of the Memorandum of Association.

The brief details of amendment to Memorandum of Association pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, as amended is provided hereunder:

In compliance with the provisions of Section 4 (1) (c), Section 13 and other applicable provisions, if any, of the Companies Act, 2013, the Board recommended to delete the Other Objects Clause from the Memorandum of Association.

7. Subject to approval of members in the Annual General Meeting, approved amendment of the 'Liability Clause' of the Memorandum of Association.

The brief details of amendment to Liability Clause of Memorandum of Association pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, as amended is provided hereunder:

In compliance with the provisions of Section 4(1)(d)(i), 13 and other applicable provisions, if any, of the Companies Act, 2013, the Board recommended to alter the Liability Clause of Memorandum of Association as under:

4. The liability of the member(s) is limited and this liability is limited to the amount unpaid, if any, on the shares held by them.



8. Approved Directors Report for the year ended 31st March, 2025.
9. Approved to close Register of Members and Share Transfer Books from Sunday, the 14th September, 2025 to Saturday, the 20th September, 2025 (both days inclusive) for the purpose of Annual General Meeting.
10. Approved to hold 45th Annual General Meeting of the Company on Saturday, the 20th September, 2025 at 11.30 a.m. through Video Conferencing (VC) and Other Audio Visual Means (OAVM) and approved Notice of Annual General Meeting.
11. Fixed 'Cut Off date' on Saturday, the 13th September, 2025 for e-voting purposes of Annual General Meeting to be held on Saturday, the 20th September, 2025 . The e-voting will commence on Wednesday, the 17th September, 2025 at 9.00 a.m. and close on Friday, the 19th September, 2025 at 5.00 p.m.
12. Appointed Mr. Sushil K Sikka, Practicing Company Secretary as Scrutinizer to conduct the entire voting process at the 45th Annual General Meeting (including Remote e voting) and to submit his report for declaration of result.
13. Approved the amendment in Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (Code of Fair Disclosure) incorporating the recent amendments to SEBI (PIT) Regulations, 2015. A copy of the same is annexed here with as Annexure-F.

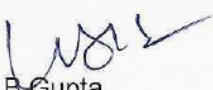
We further inform that the Board Meeting commenced at 12.30 p.m. today and concluded at 01: 40 p.m.

Kindly take the above on record.

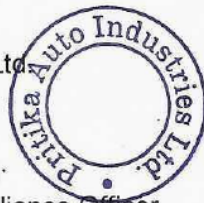
Thanking you.

Yours faithfully

For Pritika Auto Industries Ltd


C B Gupta

Company Secretary & Compliance Officer



CC:

The Calcutta Stock Exchange Limited,
7, Lyons Range, Calcutta- 700 001
CSE Scrip Code: 18096

Encl. a.a



Annexure A

SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,

SHIVAJI MARG, NEW DELHI-110015

Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

**To The Board of Directors,
Pritika Auto Industries Limited**

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s Pritika Auto Industries Limited (the "Company")** for the quarter ended 30th June, 2025 ("the statement"), being submitted by Company to the stock exchange pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended.
- 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 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. 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) Attention is drawn to the fact that the figures for the 3 months ended 31st March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.



- 5) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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
Membership No. 540880



ICAI UDIN: 25540880BMNVSA7546
Place : Mohali
Date : 13-08-2025



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Website : www.pritikaautoindustries.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(Rs. In Lakhs)


	PARTICULARS	Quarter Ended		Year Ended	
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operation	11,371.84	10,085.31	8,789.22	35,475.89
2	Other Income	55.55	112.50	40.81	1,024.63
3	Total Income (1+2)	11,427.39	10,197.81	8,830.03	36,500.52
4	EXPENSES				
	a) Cost of Material Consumed	8,430.39	7,076.42	5,090.10	23,003.20
	b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(1,012.47)	(631.17)	402.68	(804.38)
	c) Employee benefits expense	711.69	701.09	624.10	2,666.09
	d) Finance Costs	398.32	372.38	249.76	1,169.01
	e) Depreciation and amortisation expense	314.09	304.42	374.07	1,385.62
	f) Other Expenses	2,043.62	1,999.49	1,588.68	6,723.02
	TOTAL EXPENSES	10,885.64	9,822.63	8,329.39	34,142.56
5	Profit/(Loss) Before Exceptional Items (3-4)	541.75	375.18	500.64	2,357.96
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	541.75	375.18	500.64	2,357.96
8	Tax Expense				
	(1) Current Tax and income tax earlier year	156.59	88.36	151.84	497.45
	(2) Deferred Tax	(21.59)	17.88	(4.81)	44.71
9	Profit/(Loss) from continuing Operations (7-8)	406.75	268.94	353.61	1,815.80
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)	406.75	268.94	353.61	1,815.80
14	Other comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	1,728.76	(2,925.61)	(1,030.25)	10,004.53
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	(503.42)	843.89	282.62	(2,913.32)
	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)	1,632.09	(1,812.78)	(394.02)	8,907.01
16	Details of Equity Share Capital				
	Paid-up Equity Share Capital	3,330.25	3330.25	3233.75	3330.25
	Face Value of per Equity Share	2.00	2.00	2.00	2.00
17	Other Equity	-	-	-	31,555.21
18	Earning per equity share (for continued operations) of face value of Rs. 2 each (not annualised for quarter)				
	a) Basic (in Rs.)	0.24	0.16	0.22	1.11
	b) Diluted (in Rs.)	0.24	0.16	0.22	1.11



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 13th August 2025 .
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 ended June 30 , 2025 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 and restated wherever considered necessary to make them comparable.

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


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

Date: 13-08-2025
Place: Mohali





Annexure B

SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,

SHIVAJI MARG, NEW DELHI-110015

Mobile : 9213527574

• E-mail: rahulgoyal199125@gmail.com

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To The Board of Directors,
Pritika Auto Industries Limited

- 1) We have reviewed the accompanying statement of Unaudited Consolidated Ind AS financial results of M/s Pritika Auto Industries Limited ("the Holding Company") and its subsidiary (the Holding and its subsidiary together referred to as 'the Group') for the quarter ended 30th June, 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.
- 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 13th August, 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. A review of interim financial information consists of making inquiries, primarily of Holding company 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)



- 4) The Consolidated Results included in the Statement includes results of the following entities :
- M/s Pritika Auto Industries Limited ("Parent").
 - M/s Pritika Engineering Components Limited ("Subsidiary of (a) above").
 - M/s Meeta Castings Limited ("wholly-owned subsidiary of (b) above").
- 5) Attention is drawn to the fact that the figures for the 3 months ended 31st March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
- 6) 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

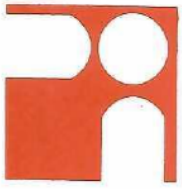


Rahul Goyal
Partner
Membership No. 540880



ICAI UDIN: 25540880 BM NVSR 3668

Place : Mohali
Date : 13-08-2025



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Website : www.pritikaautoindustries.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(Rs. In Lakhs)

PARTICULARS	Quarter Ended		Year Ended	
	30/06/2025	31/03/2025	30/06/2024	31/03/2025
	Unaudited	Audited	Unaudited	Audited
1 Revenue from Operation	11,461.04	10,166.15	8,880.35	35,688.65
2 Other Income	32.15	101.44	15.50	943.41
3 Total Income (1+2)	11,493.19	10,267.59	8,895.85	36,632.06
4 EXPENSES				
a) Cost of Material Consumed	7,145.47	5,737.12	4,646.89	19,084.80
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(1,155.44)	(592.56)	10.74	(1,567.72)
c) Employee benefits expense	954.95	922.44	767.19	3415.30
d) Finance Costs	512.22	474.63	351.84	1603.27
e) Depreciation and amortisation expense	479.42	465.47	480.71	1975.10
f) Other Expenses	2,772.13	2,666.88	2,013.41	9,041.45
TOTAL EXPENSES	10,708.75	9,673.98	8,270.78	33,552.20
5 Profit/(Loss) Before Exceptional Items (3-4)	784.44	593.61	625.07	3,079.86
6 Exceptional Items	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	784.44	593.61	625.07	3,079.86
8 Tax Expense				
(1) Current Tax and income tax earlier year	202.03	114.77	182.59	610.51
(2) Deferred Tax	(27.06)	35.75	(4.81)	78.94
9 Profit/(Loss) from continuing Operations (7-8)	609.47	443.09	447.29	2,390.41
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)	609.47	443.09	447.29	2,390.41
14 Other comprehensive Income				
A. (i) Items that will not be reclassified to Profit or Loss	(114.96)	(134.27)	5.39	(124.96)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	33.47	39.12	-	36.41
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	527.98	347.94	452.68	2,301.86
16 Net Profit attributable to :				
a) Owners of the Company	431.57	313.75	333.68	1,692.65
b) Non Controlling interest	177.90	129.34	113.61	697.76
17 Other Comprehensive income attributable to :				
a) Owners of the Company	(57.70)	(67.39)	4.02	(62.70)
b) Non Controlling interest	(23.79)	(27.76)	1.37	(25.85)
18 Total Comprehensive income attributable to :				
a) Owners of the Company	373.87	246.36	337.70	1,629.95
b) Non Controlling interest	154.11	101.58	114.98	671.91
19 Details of Equity Share Capital				
Paid-up Equity Share Capital	3,330.25	3,330.25	3,233.75	3,330.25
Face Value of Equity Per Share	2.00	2.00	2.00	2.00
20 Other Equity	-	-	-	20352.04
21 Earning per equity share (for continued operations) of face value of Rs. 2 each . (not annualised for quarter)				
a) Basic (In Rs.)	0.26	0.19	0.21	1.03
b) Diluted (In Rs.)	0.26	0.19	0.21	1.03



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 13th August 2025 and have been reviewed by the Statutory Auditors of the Company .
3. The Company is predominantly engaged in the manufacture of components for automotive industry , which in the context of Indian Accounting Standard (Ind AS) 108 - Operating segments , is considered as the only reportable operating segment of the Company.
4. The Consolidated financial statements have been prepared in compliance with Indian Accounting Standards 110 (Ind AS 110) and include the financial results of the company and results of its Subsidiary Co."Pritika Engineering Components Limited " and " Meeta Castings Limited " (Step down Subsidiary).The name of its Subsidiary "Pritika Engineering Components Private Limited" has been changed to "Pritika Engineering Components Limited" with effect from dated 21st April 2022 as per fresh certificate of incorporation issued by Registrar of Companies , Chandigarh.
5. In line with the requirements of Regulation 33 of Listings Regulations , the Consolidated Financial results for the quarter ended June 30 , 2025 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 and restated wherever considered necessary to make them comparable.

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



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

Date: 13-08-2025
Place: Mohali



Annexure- C

Profile/ Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 pertaining to reappointment of M/s. A. K. Sood & Associates, Chartered Accountants as Internal Auditor.

S. No	Disclosure requirements	Details																										
1	Reason for Change Re-Appointment, Resignation, removal, death or otherwise	Reappointment of M/s. A. K. Sood & Associates, Chartered Accountants (FRN 000072N), Chartered Accountants, as Internal Auditor of the Company for the financial year 2025-26.																										
2	Date of Re-Appointment / -appointment/ -cessation (as applicable) & term of appointment/ re-appointment.	Appointment of M/s. A.K.Sood & Associates, Chartered Accountants (FRN 000072N), Chartered Accountants, as Internal Auditor of the Company for the financial year 2025-26 on 13 August, 2025.																										
3	Brief Profile (In case of Appointment)	<table border="1"> <tr> <td>Name of the firm and address of its Head Office</td> <td>M/s. A.K. Sood & Associates SCO 126-127, (2nd Floor), Sector 8- C, Chandigarh – 160009 Mob: 9814017379, 9876735533 E-mail: aksood 53@hotmail.com</td> </tr> <tr> <td>Registration No of the firm with I.C.A.I.</td> <td>000072N</td> </tr> <tr> <td>Peer Reviewed Firm</td> <td>Yes, Effective From: 06-08-2024</td> </tr> <tr> <td>Partnership firm or Proprietary concern</td> <td>Partnership Firm</td> </tr> <tr> <td>Date of formation of firm</td> <td>21.02.1977</td> </tr> <tr> <td>No. of year of experience in continuous practice of the senior most partner</td> <td>47 years</td> </tr> <tr> <td>Detail of Members</td> <td>It's a partnership concern of Full time CA Members with diverse experience</td> </tr> <tr> <td>Ashok Kumar Sood</td> <td>FCA 080232</td> </tr> <tr> <td>Surendrajit Singh Uppal</td> <td>FCA 12674</td> </tr> <tr> <td>Subhash Bindlish</td> <td>FCA 81521</td> </tr> <tr> <td>Rajeev Gupta</td> <td>FCA 090761</td> </tr> <tr> <td>Sonal Bansal</td> <td>FCA 505437</td> </tr> <tr> <td>Gaurav Sood</td> <td>FCA 507583</td> </tr> </table>	Name of the firm and address of its Head Office	M/s. A.K. Sood & Associates SCO 126-127, (2nd Floor), Sector 8- C, Chandigarh – 160009 Mob: 9814017379, 9876735533 E-mail: aksood 53@hotmail.com	Registration No of the firm with I.C.A.I.	000072N	Peer Reviewed Firm	Yes, Effective From: 06-08-2024	Partnership firm or Proprietary concern	Partnership Firm	Date of formation of firm	21.02.1977	No. of year of experience in continuous practice of the senior most partner	47 years	Detail of Members	It's a partnership concern of Full time CA Members with diverse experience	Ashok Kumar Sood	FCA 080232	Surendrajit Singh Uppal	FCA 12674	Subhash Bindlish	FCA 81521	Rajeev Gupta	FCA 090761	Sonal Bansal	FCA 505437	Gaurav Sood	FCA 507583
Name of the firm and address of its Head Office	M/s. A.K. Sood & Associates SCO 126-127, (2nd Floor), Sector 8- C, Chandigarh – 160009 Mob: 9814017379, 9876735533 E-mail: aksood 53@hotmail.com																											
Registration No of the firm with I.C.A.I.	000072N																											
Peer Reviewed Firm	Yes, Effective From: 06-08-2024																											
Partnership firm or Proprietary concern	Partnership Firm																											
Date of formation of firm	21.02.1977																											
No. of year of experience in continuous practice of the senior most partner	47 years																											
Detail of Members	It's a partnership concern of Full time CA Members with diverse experience																											
Ashok Kumar Sood	FCA 080232																											
Surendrajit Singh Uppal	FCA 12674																											
Subhash Bindlish	FCA 81521																											
Rajeev Gupta	FCA 090761																											
Sonal Bansal	FCA 505437																											
Gaurav Sood	FCA 507583																											




		Detail of Audit work of the firm	Incepted in the year 1977, it is a partnership firm, offering rich & varied works in the field of Auditing, Taxation, Project Consultancy, Financing etc. The Firm is under the able leadership of industry experts and marked its presence in the field of legal, management and accounting.
4	Disclosure of relationship between directors (In case of Appointment)	M/s. A.K. Sood & Associates, Chartered Accountants (FRN 000072N), Chartered Accountants, the Internal Auditor is not related to any of the Directors of the Company.	



Annexure -D

Profile/ Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 pertaining to appointment of M/s Verma Khushwinder & Co. Cost Accountants (FRN 000469), as Cost Auditor.

S. No	Disclosure requirements	Details
1	Reason for Change Appointment, Resignation, removal, death or otherwise	Appointment of M/s Verma Khushwinder & Co. Cost Accountants (FRN 000469), as Cost Auditor of the Company for the financial year 2025-26.
2	Date of Appointment/re-appointment / cessation (as applicable) & term of appointment/ re-appointment.	Appointment of M/s Verma Khushwinder & Co. Cost Accountants (FRN 000469), Cost Accountants, as Cost Auditor of the Company for the financial year 2025-26 on 13 th August, 2025.
3	Brief Profile (In case of Appointment)	<p>Firm Registration Number : 000469</p> <p>Partners Details:</p> <p>1. Name of Partner: Khushwinder Verma B.COM., FCMA Practice from August, 1993. 2. Name of partner Meenu Verma BA, FCMA practice from February, 2009. 3. Name Of Partner Nishi Gupta , ACMA practice from June,2011.</p> <p>Experience of Partners : More than 32 Years</p> <p>Type of Services 1. Cost audit 2. Maintenance of Costing records 3. System installation, Costing & MIS, 4. Internal Audit 5. Stock Audit 6. GST Audit 7. Cost Compliance Report.</p> <p>Territory's Served: 1. Punjab, 2. Chandigarh, Derrabassi, Lalru, 3. Himachal Pradesh, 4 (U.P), 5. Jammu & Kathua (J&K), 6. Noida, Gurgaon, New Delhi.</p> 

		<p>Type Of Client Industries</p> <p>01. Textiles (Cotton to Garments), 02. Construction /Road etc, 03. Bulk Drugs/Formulation, 04. Sugar & Distilleries, 05. Industrial Alcohol, 06. Electricity, 07. Footwears, 08. Soaps & Detergents 09. Chemicals, : 10 Engineering Industries (A. Auto Parts B.Hand Tools etc), 11.Cycles, 12.Steel Plants, 13 Paper, 14 Steel Tubes and Pipes, 15.Misc.Others.</p>
4	Disclosure of relationship between directors (In case of Appointment)	M/s Verma Khushwinder & Co. Cost Accountants (FRN 000469), Cost Accountants, the Cost Auditor is not related to any of the Directors of the Company.



Annexure- E

Profile/ Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 pertaining to appointment of M/s S K Sikka & Associates, Company Secretaries as Secretarial Auditor.

S. No	Disclosure requirements	Details
1	Reason for Change Appointment, Resignation, removal, death or otherwise	M/s S K Sikka & Associates, Company Secretaries in Practice, were appointed as Secretarial Auditor of the Company for the Financial Year 2024-25. To comply with the provisions of the Companies Act, 2013 & Regulation 24 (A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the Company has appointed M/s S K Sikka & Associates, Company Secretaries as Secretarial Auditor, for a period of 5 years i.e. FY 2025-26 to 2029-30, subject to the approval of the members at the ensuing Annual General Meeting of the Company.
2	Date of Appointment/re-appointment / cessation (as applicable) & term of appointment/ re-appointment.	Appointed as Secretarial Auditor for a period of 5 years i.e .FY 2025-26 to 2029-30 in the Board Meeting, held on 13 th August, 2025 subject to approval of the members in forthcoming AGM
3	Brief Profile (In case of Appointment)	M/s S K Sikka & Associates, Company Secretaries, Chandigarh is a proprietorship firm. Mr. Sushil K Sikka, Prop. S K Sikka & Associates, is a seasoned professional. Mr. Sushil Kumar Sikka is a Post Graduate in Commerce and Fellow Member of the Institute of Company Secretaries of India having post qualification experience of 34 years. He has worked in public limited companies, wholly owned subsidiary/joint sector companies of State Corporations and one of the Joint Venture companies having foreign financial collaboration. Presently, practicing as Company Secretary in the name of S.K. Sikka & Associates, Chandigarh since January, 2001 and consultant in number of Government, Private as well as Public Limited Companies.



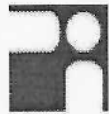
		M/s S K Sikka & Associates, Company Secretaries, Chandigarh holds a valid Peer Review Certificate No. 1057/2021 issued by Peer Review Board of the Institute of Company Secretaries of India.
4	Disclosure of relationship between directors (In case of Appointment)	M/s S K Sikka & Associates, Company Secretaries, the Secretarial Auditor is not related to any of the Directors of the Company.



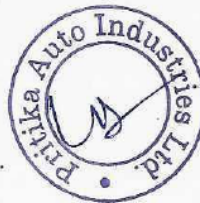
Annexure- F

CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED PRICE SENSITIVE INFORMATION (UPSI)

Code under the SEBI (Prohibition of Insider Trading)
Regulations, 2015 as amended



Pritika Auto Industries Limited



PRITIKA AUTO INDUSTRIES LIMITED

Code of Practices and Procedures For Fair Disclosure of Unpublished Price Sensitive Information (UPSI)

Regulation 8 of SEBI (Prohibition of Insider Trading) Regulations, 2015 requires a listed company to formulate and publish on its official website, a "Code of Practices and Procedure for fair disclosure of Unpublished Price Sensitive Information. This Code is adopted by Pritika Auto Industries Limited in adherence to the principles set out in Schedule A to the said Regulations.

❖ PRINCIPLES OF FAIR DISCLOSURES

The Principles of Fair Disclosures adopted by Pritika Auto Industries Limited are as follows:-

1. The company shall ensure prompt public disclosure of Unpublished Price Sensitive Information that would impact price discovery, as soon as it has credible and concrete information, in order to make such information 'generally available', i.e. to make the information accessible to the public on a non-discriminatory basis.
2. The company shall ensure a uniform and universal dissemination of Unpublished Price Sensitive Information to avoid selective disclosure.
3. The company shall ensure prompt dissemination of Unpublished Price Sensitive Information that gets disclosed selectively, inadvertently or otherwise to make such information 'generally available'.
4. The company shall ensure an appropriate and fair response to queries on news reports and requests for verification of market rumors by regulatory authorities.
5. The company shall ensure that information shared with analysts and research personnel is not Unpublished Price Sensitive Information.
6. The company shall develop best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.
7. The company shall ensure the handling of all Unpublished Price Sensitive Information on a need-to-know basis.
8. The Compliance Officer of the Company shall act as the Chief Investor Relations Officer for the purpose of dealing with dissemination of information and disclosure of Unpublished Price Sensitive Information as contained herein.

❖ Digital Database of recipient of Unpublished Price Sensitive Information

A Structured Digital Database shall be maintained containing the names of such persons who have shared the information and also the names of such persons with whom information is shared under this regulation along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such database shall not be outsourced and shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database. Provided that entry of information, not emanating from within the organization, in structured digital database may be done not later than 2 calendar days from the receipt of such information.



The Board Of Directors or head(s) of the organization of every person required to handle unpublished price sensitive information shall ensure that the structured digital database is preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from the Securities and Exchange Board of India regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

❖ **LEGITIMATE PURPOSE**

The Unpublished Price Sensitive Information can be shared as an exception for "Legitimate Purposes" (as per its "Policy for determination of Legitimate Purposes") (Annexure A), provided it is not shared to evade or circumvent the prohibition under the Regulation), performance of duties, or discharge of legal obligations.

❖ **MODIFICATIONS AND AMENDMENTS**

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.



POLICY FOR DETERMINATION OF LEGITIMATE PURPOSES

[Pursuant to Regulation 3 (2A) of SEBI (Prohibition of Insider Trading) Regulations, 2015]

1. PREFACE

This Policy, as a part of "Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information" formulated under Regulation 8 of SEBI (Prohibition of Insider Trading) Regulations 2015, will be known as "Policy for Determination of Legitimate Purposes" hereinafter referred to as the "Policy".

This Policy is prepared in accordance with Regulation 3(2A) of SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018.

2. OBJECTIVE

The objective of this Policy is to identify 'Legitimate Purposes', which will be considered as exception for the purpose of procuring Unpublished Price Sensitive Information (UPSI) relating to the Company or its listed securities or proposed to be listed securities, if any.

3. LEGITIMATE PURPOSES

Legitimate Purposes shall mean sharing of UPSI in the ordinary course of business by an Insider with the following, provided that such sharing has not been carried out to evade or circumvent the prohibitions of these regulations:

1. Promoters of the Company
2. Auditors (Statutory, Internal, Branch, Cost, Secretarial, GST and any other Auditor as applicable)
3. Staff Members of the Audit firm/team conducting the Audit
4. Collaborators
5. Lenders
6. Customers
7. Suppliers
8. Merchant Bankers
9. Legal Advisors
10. Insolvency Professionals
11. Consultants
12. Any other advisors/consultants/partners

It is hereby clarified that any person in receipt of UPSI pursuant to a "legitimate purpose" shall also be considered as an "insider" for the purpose of this Code, the Insider Trading Policy and the Regulations and thus such persons shall maintain confidentiality of such UPSI in compliance with this Code, the Insider Trading Policy and the Regulations.

4. ISSUE OF NOTICE TO THE RECIPIENT OF UPSI

Any person in receipt of unpublished price sensitive information pursuant to a "legitimate purpose" shall be considered an "insider" for purposes of this Code and due notice shall be given to such persons:-

- To make aware such person that the information shared is or would be UPSI.



- To make aware to such person the duties and responsibilities attached to the receipt of such UPSI and the liability attached to misuse of UPSI.
- To instruct such person to maintain confidentiality of such unpublished price sensitive information in compliance with these regulations'.

5. DIGITAL DATABASE

A Structured Digital Database shall be maintained containing the names of such persons who have shared the information and also the names of such persons with whom information is shared under this regulation along with the Permanent Account Number or any other identifier authorized by law where Permanent Account Number is not available. Such database shall not be outsourced and shall be maintained with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database.

Provided that entry of information, not emanating from within the organization, in structured digital database may be done not later than 2 calendar days from the receipt of such information.

The Board of Directors or head(s) of the organization of every person required to handle unpublished price sensitive information shall ensure that the structured digital database is preserved for a period of not less than eight years after completion of the relevant transactions and in the event of receipt of any information from the Securities and Exchange Board of India regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

6. RESTRICTIONS ON COMMUNICATION AND TRADING BY INSIDERS

The Board of Directors shall require the parties to execute agreements to contract confidentiality and non-disclosure obligations on the part of such parties and such parties shall keep information so received, confidential and shall not otherwise trade in securities of the Company when in possession of unpublished price sensitive information.

7. AMENDMENT

The Board of Directors of the Company, subject to applicable laws, rules & regulations, may amend or substitute any provision(s) with a new provision(s) or replace this entire Policy with a new Policy. In any circumstance where the terms of this Policy differ from any law, rule, regulation etc. for the time being in force, the law, rule, regulation etc. shall take precedence over this Policy. This Policy and any subsequent amendment(s) thereto, shall be promptly intimated to the Stock Exchanges, if required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and/or SEBI(Prohibition of Insider Trading) Regulations,2015 and any amendment(s) or re-enactment thereto.

8. EFFECTIVE DATE

This Policy has been approved and adopted by the Board with effect from April 1st, 2019 and reviewed on August 13th 2025.

