



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

Date: 7th November, 2024

To

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

NSE Symbol: PRITIKA

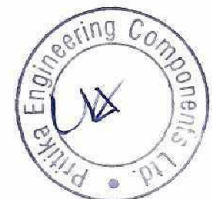
Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 7th November, 2024

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held on today, i.e. Thursday, 7th November, 2024, inter alia, has approved the following items:

1. Considered and approved the Unaudited Financial Results (Standalone & Consolidated) (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and half year ended 30th September, 2024 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2024.
2. Considered and approved raising of funds through issue of fully paid up equity shares on Rights Basis to the existing equity shareholders of the Company for an amount aggregating upto Rs. 49.90 crores (Rupees Forty Nine Crores Ninety lakhs), in accordance with the provisions of Companies Act, 2013 and the rules made thereunder, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended and other applicable laws.
3. Constituted a 'Rights Issue Committee' and authorized its members to decide on the terms and conditions of the Issue, including but not limited to, the final Issue size/amount, rights entitlement ratio, the issue price, record date, timing of the Rights Issue, approval of draft letter of offer; appointment of intermediaries and legal counsel, if required; allotment of shares and other related matters.

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





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4. Considered and approved subject to the approval of Shareholders and relevant authorities, sub-division of Equity Shares of face value of Rs. 10/- each in the Authorized, Issued, Subscribed and Paid-up Share Capital of the Company into 2 (two) Equity Shares having a face value of Rs.5/- each fully paid up with effect from the Record Date as may be fixed for the purpose.

The information pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number CIR/CFD/CMD/4/2015 dated 9th September, 2015 is enclosed as 'Annexure-II.

5. Considered and approved subject to the approval of Shareholders and relevant authorities, alteration in clause 5 of Memorandum of Association changing the Authorized Share Capital of the Company from existing Rs 25,00,00,000/- (Rupees Twenty Five Crores only) divided into 2,50,00,000 Equity Shares of Rs 10/- each to Rs 25,00,00,000/- (Rupees Twenty Five Crores only) divided into 5,00,00,000 equity shares of Rs 5/- each.

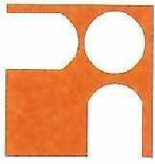
Brief Amendments proposed in Capital Clause of the Memorandum of Association of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular bearing reference no. CIR/ CFD/CMD/4/2015 dated 9th September, 2015 is as below:

"5. The Authorized Share Capital of the Company is Rs.25,00,00,000/- (Rupees Twenty Five Crores only) divided into 5,00,00,000 (Five Crores) Equity Shares of Rs. 5/- each (Rupees Five only)."

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2024 along with Limited Review Report of the Auditors.
2. Statement of Assets and Liabilities as at the end of the half year ended 30th September, 2024.
3. Statement of Cash Flow for the half year ended 30th September, 2024.
4. Annexure-I
5. Annexure-II





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We further inform that the Board Meeting commenced at 11.00 a.m. today and concluded at 12.10 p.m. today.

Kindly take the above on record.

Thanking you.

Yours faithfully

For Pritika Engineering Components Ltd.

C B Gupta

Company Secretary & Compliance Officer



Encl. a.a



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Annexure-I

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

Particulars	Details
Type of securities proposed to be issued	Fully paid up Equity Share of the face value of Rs. 10 each of the Company
Type of issuance (further public offering, rights issue, depository receipts (ADR /GDR), qualified institutions placement, preferential allotment etc.);	Rights Issue to the existing shareholders
Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Number of Equity Share and, in such ratio, at such premium as may be decided by the Board of Directors/Rights Issue Committee for an amount aggregating upto Rs. 49.90 Crores (Rupees Forty Nine Crores and Ninety lakhs)
Any cancellation or termination of proposal for issuance of Securities including reasons thereof.	N.A.

Kindly take it on your records.

Thanks & Regards,

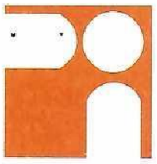
Yours faithfully

For Pritika Engineering Components Ltd.

C B Gupta

Company Secretary & Compliance Officer





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Annexure- II

The details required under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular number CIR/CFD/CMD/4/2015 dated 9th September, 2015 with respect to **sub-division of equity shares** of Rs. 10/- each are mentioned below:

SUB-DIVISION OF EQUITY SHARES

SR. NO.	PARTICULARS	DETAILS																								
1	Sub-division ratio	1 (one) Equity Share of face value of Rs.10/- each will be sub divided into 2 (two) Equity Shares having a face value of Rs.5/- each fully paid up. The Record date will be fixed in consultation with Stock Exchange in due course of time.																								
2	Rationale behind the split	With a view to facilitate the benefit of more liquidity and broad basing of small investors and to encourage the participation of small investors by making equity shares of the Company affordable.																								
3	Pre- and post-share capital authorized, paid up and subscribed	<p>Based on the ratio of Sub division, the pre- and post-share Capital of the company will be as follows.</p> <p>Pre Capital-Structure</p> <table border="1"><thead><tr><th>Particulars</th><th>No of equity shares</th><th>Face value (in Rs.)</th><th>Total (in Rs.)</th></tr></thead><tbody><tr><td>Authorized</td><td>2,50,00,000</td><td>10</td><td>25,00,00,000</td></tr><tr><td>Issued, subscribed and paid-up capital</td><td>1,31,82,515</td><td>10</td><td>13,18,25,150</td></tr></tbody></table> <p>Post Capital Structure</p> <table border="1"><thead><tr><th>Particulars</th><th>No of equity shares</th><th>Face value (in Rs.)</th><th>Total (in Rs.)</th></tr></thead><tbody><tr><td>Authorized</td><td>5,00,00,000</td><td>5</td><td>25,00,00,000</td></tr><tr><td>Issued, subscribed and paid-up capital</td><td>2,63,65,030</td><td>5</td><td>13,18,25,150</td></tr></tbody></table>	Particulars	No of equity shares	Face value (in Rs.)	Total (in Rs.)	Authorized	2,50,00,000	10	25,00,00,000	Issued, subscribed and paid-up capital	1,31,82,515	10	13,18,25,150	Particulars	No of equity shares	Face value (in Rs.)	Total (in Rs.)	Authorized	5,00,00,000	5	25,00,00,000	Issued, subscribed and paid-up capital	2,63,65,030	5	13,18,25,150
Particulars	No of equity shares	Face value (in Rs.)	Total (in Rs.)																							
Authorized	2,50,00,000	10	25,00,00,000																							
Issued, subscribed and paid-up capital	1,31,82,515	10	13,18,25,150																							
Particulars	No of equity shares	Face value (in Rs.)	Total (in Rs.)																							
Authorized	5,00,00,000	5	25,00,00,000																							
Issued, subscribed and paid-up capital	2,63,65,030	5	13,18,25,150																							




4	Expected time of completion	On or before 31 st March, 2025
5	Class of shares which are subdivided	Equity shares
6	Number of shares of each class pre- and post-sub- division	There is only one class of shares i.e., Equity Shares and the details given herein above table pertains to Equity Shares only.
7	Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding	Not Applicable

Kindly take the above on record.

Thanking you.

Yours faithfully

For Pritika Engineering Components Ltd. Ltd.



C B Gupta

Company Secretary & Compliance Officer





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, 2024 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended ("the Regulation").
- 2) This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountant of India (ICAI). A review of Interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4) Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sunil Kumar Gupta & Co.

Chartered Accountants

Firm Registration No: 003645N

Rahul Goyal

Partner

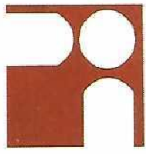
M.No: 540880

Place: Mohali



Date: 07.11.2024

ICAI UDIN: 24540880BKEBDT2281



PRITIKA ENGINEERING COMPONENTS LIMITED

Regd. Office : 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 AND HALF YEAR ENDED SEPT. 30, 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	2,995.68	2,216.36	2,275.20	5,212.04	4,423.71	8,717.22
2 Other Income	16.45	13.81	8.60	30.26	15.57	49.29
3 Total Revenue (1+2)	3,012.13	2,230.17	2,283.80	5,242.30	4,439.28	8,766.51
4 EXPENSES						
a) Cost of Material Consumed	2,001.37	1,727.48	1,430.46	3,728.85	2,909.98	5,673.61
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(176.66)	(373.72)	(15.82)	(550.38)	(171.98)	(334.44)
d) Employee benefits expense	167.62	135.35	141.29	302.97	262.59	534.26
e) Finance Costs	119.93	109.56	99.94	229.49	177.99	391.23
f) Depreciation and amortisation expense	123.77	94.65	75.91	218.42	146.83	316.60
g) Other Expenses	557.06	404.60	417.92	961.66	850.12	1,700.78
TOTAL EXPENSES	2,793.09	2,097.92	2,149.70	4,891.01	4,175.53	8,282.04
5 Profit/(Loss) Before Exceptional Items (3-4)	219.04	132.25	134.10	351.29	263.75	484.47
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	219.04	132.25	134.10	351.29	263.75	484.47
8 Tax Expense						
(1) Current Tax	37.66	14.92	21.26	52.58	41.23	50.19
(2) Deferred Tax	15.95	15.82	13.33	31.77	25.20	62.66
9 Profit/(Loss) from continuing Operations (7-8)	165.43	101.51	99.51	266.94	197.32	371.62
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)	165.43	101.51	99.51	266.94	197.32	371.62
14 Other comprehensive Income						
A (i) Items that will not be reclassified to Profit or Loss	0.01	-	-	0.01	-	(4.15)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14)						
(Comprising profit/(Loss) and other Comprehensive Income for the period)	165.44	101.51	99.51	266.95	197.32	367.47
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
Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
17 Other Equity Capital	-	-	-	-	-	2,717.74
18 Earning per equity share (for discontinued & continued operations) EPS not annualised for the period of face value of Rs. 10 each						
a) Basic	1.26	0.77	0.82	2.03	1.63	3.03
b) Diluted	1.26	0.77	0.82	2.03	1.63	3.03



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 7th Nov. 2024 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 , 2024 are available on the website of NSE Limited (URL :www.nseindia.com)and on company's website (URL : www.pritikaengineering.com)
5. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 07-11-2024
Place: Mohali



For Pritika Engineering Components Limited

A handwritten signature in blue ink, appearing to read "Harpreet Singh Nibber".

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042



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CIN : L28999PB2018PLC047462 Tel. : 0172-5008900, 5008901

Pritika Engineering Components Limited

CIN NO. L28999PB2018PLC047462

C-94, Phase - VII, S.A.S Nagar, Mohali, Punjab-160055

Statement of Standalone Cash Flow for the Half Year ended September 30, 2024

Particulars	For the Half Year ended September 30, 2024	For the Year ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	351.29	484.47
Adjustments for:		
- Depreciation and amortisation expense	218.42	316.60
- Finance Expenses	229.49	368.54
- Interest Received	(30.26)	(49.29)
- (Profit)/ Loss on sale of Fixed Assets	0.06	-
Operating profit before working capital changes	769.00	1,120.32
Adjustments for:		
Increase/(Decrease) in Trade Payables	53.51	(206.76)
Increase/(Decrease) in Other Current/Financial Liabilities	155.37	(132.39)
(Increase) / Decrease in Trade Receivables	441.47	222.04
(Increase) / Decrease in Inventories	(398.81)	(249.60)
(Increase)/ Decrease in Other Current/Financial Assets	(373.12)	(416.43)
Cash generated from operations	647.42	337.18
Taxes paid	-	(42.64)
Net Cash from Operating Activities	647.42	294.54
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(803.15)	(1,565.72)
(Purchase)/Sale of investment in Shares	-	-
Movement in fixed deposits (having original maturity of more than three months)	(18.10)	(4.68)
Interest Income	30.26	49.29
Net Cash used in Investing Activities	(790.99)	(1,521.11)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans/Liability Raised (Net)	299.64	585.90
Short term loan Raised (Net)	117.22	94.41
Share Capital issued including premium	-	903.94
Interest Paid	(229.49)	(368.54)
Net Cash from Financing Activities	187.37	1,215.71
Net Increase/(Decrease) in Cash and Cash Equivalents	43.80	(10.86)
Cash and Cash Equivalents at the beginning of the year	14.64	25.50
Cash and Cash Equivalents at the end of the year	58.44	14.64

Notes:

- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard AS-3 "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow



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

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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, 2024 being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
- 2) This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors in their meeting held on 7th November, 2024 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the financial results of one wholly owned 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: 07.11.2024

ICAI UDIN: 24540880BKEDU7958



PRITIKA ENGINEERING COMPONENTS LIMITED

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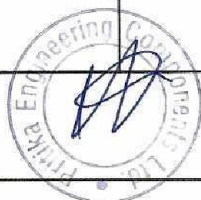
CIN : L28999PB2018PLC047462 Tel. : 0172-5008900, 5008901

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Half year Ended		Year Ended
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	3,198.81	2,286.95	2,275.20	5,485.76	4,423.71	8732.39
2 Other Income	4.21	1.81	3.08	6.02	6.09	23.13
3 Total Revenue (1+2)	3,203.02	2,288.76	2,278.28	5,491.78	4,429.80	8,755.52
4 EXPENSES						
a) Cost of Material Consumed	2,049.91	1,752.61	1,431.41	3,802.52	2,910.93	5683.07
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(228.02)	(392.77)	(15.82)	(620.79)	(171.98)	(374.01)
d) Employee benefits expense	197.37	143.09	141.29	340.46	262.59	551.17
e) Finance Costs	150.05	129.21	99.94	279.26	177.99	394.56
f) Depreciation and amortisation expense	160.47	106.63	76.05	267.10	146.97	323.31
g) Other Expenses	655.81	424.77	418.89	1,080.58	852.20	1728.57
TOTAL EXPENSES	2,985.59	2,163.54	2,151.76	5,149.13	4,178.70	8,306.67
5 Profit/(Loss) Before Exceptional Items (3-4)	217.43	125.22	126.52	342.65	251.10	448.85
6 Exceptional Items						
7 Profit/(Loss) Before Tax (5-6)	217.43	125.22	126.52	342.65	251.10	448.85
8 Tax Expense						
(1) Current Tax and other earlier year	37.66	14.92	21.26	52.58	41.23	50.18
(2) Deferred Tax	15.95	15.82	13.33	31.77	25.20	62.66
9 Profit/(Loss) from continuing Operations (7-8)	163.82	94.48	91.93	258.30	184.67	336.01
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)	163.82	94.48	91.93	258.30	184.67	336.01
14 Other comprehensive Income						
A (i) Items that will not be reclassified to Profit or Loss	0.01	-	-	0.01	-	(4.15)
(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14) (Comprising profit/(Loss) and other Comprehensive Income for the period)	163.83	94.48	91.93	258.31	184.67	331.86
16 Details of Equity Share Capital						
Paid up Equity Share Capital	1,318.25	1318.25	1,318.25	1,318.25	1,318.25	1,318.25
Face Value of Equity Per Share	10.00	10.00	10.00	10.00	10.00	10.00
17 Other Equity Capital	-	-	-	-	-	2,655.94
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each (not annualised)						
a) Basic	1.24	0.72	0.76	1.96	1.53	2.74
b) Diluted	1.24	0.72	0.76	1.96	1.53	2.74

(EPS not annualised for the period)



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

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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 07th November, 2024 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 wholly owned Subsidiary " Meeta Castings Limited " .
5. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

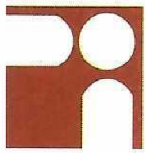


A handwritten signature in blue ink, appearing to read "Harpreet Singh Nibber".

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Date: 07-11-2024
Place: Mohali





PRITIKA ENGINEERING COMPONENTS LIMITED

Regd. Office : C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar (MOHALI)-160 055

CIN : L28999PB2018PLC047462 Tel. : 0172-5008900, 5008901

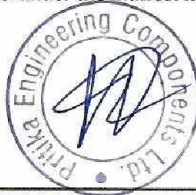
Statement of Consolidated Cash Flow for the Half Year ended September 30, 2024

(All amount in Rs. Lakhs, unless otherwise stated.)

Particulars	For the Half Year ended September 30, 2024	For the year ended March 31, 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	342.65	448.85
Adjustments for:		
- Depreciation and amortisation expense	267.10	323.31
- Interest Expenses	279.26	394.56
- Interest Received	(6.02)	(23.13)
- (Profit)/ Loss on sale of Fixed Assets	0.06	-
Operating profit before working capital changes	883.05	1,143.59
Movement in Working Capital		
Increase/(Decrease) in Trade Payables	76.82	(180.23)
Increase/(Decrease) in Other Current Liabilities / Other Current Financial Liabilities	157.44	(1,038.29)
Increase/(Decrease) in Short Term Provisions	(6.20)	(2.63)
(Increase) / Decrease in Trade Receivables	370.79	163.88
(Increase) / Decrease in Inventories	(448.57)	(429.18)
(Increase)/ Decrease in Other Current Assets / Other Current Financial Assets	(129.56)	(279.11)
Cash generated from operations	903.77	(621.97)
Taxes paid	-	(42.64)
Net Cash generated from Operating Activities (A)	903.77	(664.61)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (including CWIP)	(1,147.01)	(2,925.35)
(Purchase)/Sale of Investment in Shares	-	(0.01)
Movement in fixed deposits (having original maturity of more than three months)	(20.16)	(8.56)
Interest Received	6.02	23.13
Net Cash used in Investing Activities (B)	(1,161.15)	(2,910.79)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans/Liability Raised (Net)	401.45	2,410.79
Short term loan Raised (Net)	172.04	318.66
Share Capital issued including premium	-	903.95
Interest Paid	(279.26)	(394.56)
Net Cash from Financing Activities (C)	294.23	3,238.84
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	36.85	(336.57)
Cash and Cash Equivalents at the beginning of the year	23.88	360.45
Cash and Cash Equivalents at the end of the year	60.73	23.88

Notes:

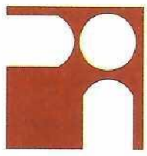
- 1.) The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (Ind AS - 07) "Statement of Cash Flow".
- 2.) Figures in bracket indicates cash outflow



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CIN : L28999PB2018PLC047462 Tel. : 0172-5008900, 5008901

Pritika Engineering Components limited

Statement of Assets & Liabilities as at 30th September, 2024

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	As At	As At	As At	As At
	30th September 2024	31st March 2024	30th September 2024	31st March 2024
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	6,362.33	5,838.17	8,657.47	8,136.63
(b) Capital work in progress	60.56	-	363.25	4.22
(c) Goodwill	-	-	-	-
(d) Financial Assets				
- Investments	831.64	831.63	0.04	0.03
- Other financial assets	-	-	2.62	2.53
- Loans	654.00	627.26	-	-
(e) Deferred Tax Assets (net)	9.19	6.18	9.19	6.18
(f) Other Non-Current Assets	-	-	-	-
Total Non-current assets	7,917.72	7,303.24	9,032.57	8,149.59
(2) Current assets				
(a) Inventories	2,197.27	1,798.46	2,426.62	1,978.05
(b) Financial Assets				
- Trade Receivables	670.45	1,111.92	799.29	1,170.08
-Cash and Cash Equivalents	58.44	14.64	60.73	23.88
-Other bank balances	-	-	-	-
-Bank balances other than cash and cash equivalents	116.89	98.79	182.83	162.67
-Other Current Financial Assets	756.87	397.17	684.00	539.52
(c) Other Current Assets	131.47	144.81	392.40	407.40
(d) Current Tax Assets(Net)	-	-	-	-
Total current assets	3,931.39	3,565.79	4,545.87	4,281.60
Total Assets	11,849.11	10,869.03	13,578.44	12,431.19
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	1,318.25	1,318.25	1,318.25	1,318.25
(b) Other Equity	2,984.70	2,717.74	2,914.25	2,655.94
Total Equity	4,302.95	4,035.99	4,232.50	3,974.19
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	3,494.60	3,090.15	4,654.60	4,253.15
(b) Provisions	5.17	11.37	5.17	11.37
(c) Deferred Tax Liabilities (net)	182.69	147.90	182.69	147.88
(d) Other non-current liabilities	912.89	1,017.70	1,003.97	1,017.70
Total non-current liabilities	4,595.35	4,267.12	5,846.43	5,430.10
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,664.40	1,547.18	1,943.47	1,771.43
-Trade Payables	604.23	550.72	654.08	577.26
- Other Financial Liabilities	556.67	420.57	773.89	625.07
(b) Other Current Liabilities	70.97	19.06	73.53	24.73
(c) Provisions	1.72	1.74	1.72	1.74
(d) Current tax Liabilities (Net)	52.82	26.65	52.82	26.67
Total current liabilities	2,950.81	2,565.92	3,499.51	3,026.90
Total Equity and Liabilities	11,849.11	10,869.03	13,578.44	12,431.19

PLACE: MOHALI
DATE: 07-11-2024



For and on behalf of the Board of
PRITIKA ENGINEERING COMPONENTS LIMITED

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042



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