



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, 2023

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, 2023

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. Tuesday, 7th November, 2023, 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, 2023 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2023.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and Half year ended September 30, 2023 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, 2023.
3. Statement of Cash Flow for the half year ended 30th September, 2023.


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

Kindly take the above on record.

Thanking you.

Yours faithfully

For Pritika Engineering Components Ltd.


Harpreet Singh Nibber
Managing Director
Encl. a.a





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

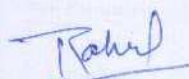
B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI-110015
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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

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, 2023 ("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: 07.11.2023
ICAI UDIN:23540880BGXMWB2710



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Website : www.pritikaengineering.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPT. 30, 2023

(Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1	Revenue from Operation	2,275.20	2,148.51	2244.70	4,423.71	4331.35	8,232.30
2	Other Income	8.60	6.97	7.43	15.57	8.89	38.18
3	Total Revenue (1+2)	2,283.80	2,155.48	2,252.13	4,439.28	4,340.24	8,270.48
4	EXPENSES						
a)	Cost of Material Consumed	1,430.46	1,479.52	1639.79	2,909.98	3258.62	5,624.97
b)	Purchase of Stock-in-trade	-	-	-	-	-	-
c)	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(15.82)	(156.16)	(233.21)	(171.98)	(501.24)	(406.98)
d)	Employee benefits expense	141.29	121.30	111.23	262.59	205.41	449.40
e)	Finance Costs	99.94	78.05	101.21	177.99	181.08	363.57
f)	Depreciation and amortisation expense	75.91	70.92	69.13	146.83	137.60	279.07
g)	Other Expenses	417.92	432.20	412.12	850.12	809.97	1,534.77
	TOTAL EXPENSES	2,149.70	2,025.83	2,100.27	4,175.53	4,091.44	7,844.80
5	Profit/(Loss) Before Exceptional Items (3-4)	134.10	129.65	151.86	263.75	248.80	425.68
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	134.10	129.65	151.86	263.75	248.80	425.68
8	Tax Expense						
(1)	Current Tax	21.26	19.97	39.70	41.23	39.70	18.59
(2)	Deferred Tax	13.33	11.87	12.58	25.20	23.57	53.26
9	Profit/(Loss) from continuing Operations (7-8)	99.51	97.81	99.58	197.32	185.53	353.83
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)	99.51	97.81	99.58	197.32	185.53	353.83
14	Other comprehensive Income						
A.	(i) Items that will not be reclassified to Profit or Loss	-	-	(0.01)	-	(0.03)	(0.04)
	(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	99.51	97.81	99.57	197.32	185.50	353.79
16	Details of Equity Share Capital						
	Paid up Equity Share Capital	1,318.25	1,088.25	763.45	1,318.25	763.45	1,088.25
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
17	Other Equity Capital	-	-	-	-	-	1,676.33
18	Earning per equity share (for discontinued & continued operations) EPS not annualised for the period of face value of Rs. 10 each						
a)	Basic	0.82	0.90	1.30	1.63	2.43	4.08
b)	Diluted	0.82	0.90	1.30	1.63	2.43	4.08

Signed for
Identification Purpose
Rahul
Sunil Kumar Gupta & Co.



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

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. 2023 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 , 2023 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: 07-11-2023

Place: Mohali

For Pritika Engineering Components Limited

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042





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Statement of Standalone Cash Flow for the Half Year ended September 30, 2023

Particulars	(All amounts in Lakhs)	
	For the Half Year ended September 30, 2023	For the year ended March 31, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	263.74	425.68
Adjustments for:		
- Depreciation and amortisation expense	146.83	279.07
- Finance Expenses	170.35	341.30
- Interest Received	(15.57)	(37.93)
- Gain on sale of Investment	-	-
Operating profit before working capital changes	565.35	1,008.12
Adjustments for:		
Increase/(Decrease) in Trade Payables	(119.01)	67.38
Increase/(Decrease) in Other Current/Financial Liabilities	31.02	107.09
(Increase) / Decrease in Trade Receivables	(8.09)	65.20
(Increase) / Decrease in Inventories	(181.67)	(527.54)
(Increase)/ Decrease in Other Current/Financial Assets	(48.06)	(400.05)
Cash generated from operations	239.54	320.20
Taxes paid	(40.00)	(31.00)
Net Cash from Operating Activities	199.54	289.20
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(627.10)	(626.90)
(Purchase)/Sale of investment in Shares	-	(831.60)
Movement in fixed deposits (having original maturity of more than three months)	(1.30)	(18.69)
Interest Income	15.57	37.93
Net Cash used in Investing Activities	(612.83)	(1,439.26)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans/Liability Raised (Net)	(218.20)	97.57
Short term loan Raised (Net)	(116.41)	637.90
Share Capital issued including premium	903.94	758.15
Interest Paid	(170.35)	(341.30)
Net Cash from Financing Activities	398.98	1,152.32
Net Increase/(Decrease) in Cash and Cash Equivalents	(14.31)	2.26
Cash and Cash Equivalents at the beginning of the year	25.50	23.25
Cash and Cash Equivalents at the end of the year	11.19	25.50

Notes:

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





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

B-10, MAGNUM HOUSE-1, KARAMPURA COMMERCIAL COMPLEX,
SHIVAJI MARG, NEW DELHI-110015
Mobile :09953999077
• E-mail: caskg82@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, 2023 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, 2023 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

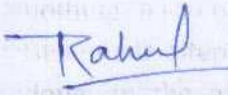
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- 4) The Statement includes the financial results of one 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 Goyal
Partner
M.No: 540880
Place: Mohali



Date: 07.11.2023
ICAIUDIN:540880BGXMWC3060



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Website : www.pritikaengineering.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

	PARTICULARS	Quarter Ended			Half year Ended		Year Ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1	Revenue from Operation	2,275.20	2,148.51	2,244.70	4,423.71	4,331.35	8232.30
2	Other Income	3.08	3.01	7.43	6.09	3.61	12.50
3	Total Revenue (1+2)	2,278.28	2,151.52	2,252.13	4,429.80	4,334.96	8,244.80
4	EXPENSES						
a)	Cost of Material Consumed	1,431.41	1,479.52	1,639.79	2,910.93	3,258.62	5624.97
b)	Purchase of Stock-in-trade	-	-	-	-	-	-
c)	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(15.82)	(156.16)	(233.21)	(171.98)	(501.24)	(406.98)
d)	Employee benefits expense	141.29	121.30	111.23	262.59	205.41	449.40
e)	Finance Costs	99.94	78.05	101.21	177.99	181.08	363.57
f)	Depreciation and amortisation expense	76.05	70.92	69.13	146.97	137.60	279.07
g)	Other Expenses	418.89	433.31	412.12	852.20	809.97	1535.27
	TOTAL EXPENSES	2,151.76	2,026.94	2,100.27	4,178.70	4,091.44	7,845.30
5	Profit/(Loss) Before Exceptional Items (3-4)	126.52	124.58	151.86	251.10	243.52	399.50
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	126.52	124.58	151.86	251.10	243.52	399.50
8	Tax Expense						
(1)	Current Tax and other earlier year	21.26	19.97	39.70	41.23	39.70	18.59
(2)	Deferred Tax	13.33	11.87	12.58	25.20	23.57	53.26
9	Profit/(Loss) from continuing Operations (7-8)	91.93	92.74	99.58	184.67	180.25	327.65
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)	91.93	92.74	99.58	184.67	180.25	327.65
14	Other comprehensive Income						
A. (i)	Items that will not be reclassified to Profit or Loss	-	-	(0.01)	-	(0.03)	(0.04)
(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)	91.93	92.74	99.57	184.67	180.22	327.61
16	Details of Equity Share Capital						
	Paid up Equity Share Capital	1,318.25	1088.25	763.45	1,318.25	763.45	1088.25
	Face Value of Equity Per Share	10.00	10.00	10.00	10.00	10.00	10.00
17	Other Equity Capital	-	-	-	-	-	1650.15
18	Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each (not annualised)						
a)	Basic	0.76	0.86	1.30	1.53	2.36	3.78
b)	Diluted	0.76	0.86	1.30	1.53	2.36	3.78

(EPS not annualised for the period)



Signed for
Identification Purpose
Rahul
Sunil Kumar Gupta & Co.



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

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, 2023 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.

Date:07-11-2023

Place:Mohali

(Harpreet Singh Nibber)

Managing Director

DIN No. 00239042





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Website : www.pritikaengineering.com

Statement of Consolidated Cash Flow for the Half Year ended September 30, 2023

Particulars	For the Half Year ended Sept. 30, 2023	(In Rs. Lakhs) For the Year ended March 31, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	251.09	867.16
Adjustments for:		
- Depreciation and amortisation expense	146.97	279.07
- Interest Expenses	177.99	363.57
- Interest Received	(6.09)	(12.50)
Operating profit before working capital changes	569.96	1,497.30
Movement in Working Capital		
Increase/(Decrease) in Trade Payables	(119.01)	757.49
Increase/(Decrease) in Other Current Liabilities / Other Current Financial Liabilities	(1,377.17)	677.79
Increase/(Decrease) in Short Term Provisions	(9.39)	14.00
(Increase) / Decrease in Trade Receivables	(8.09)	(1,333.96)
(Increase) / Decrease in Inventories	(252.98)	(1,548.87)
(Increase)/ Decrease in Other Current Assets / Other Current Financial Assets	(79.43)	(674.24)
Cash generated from operations	(1,276.11)	(610.49)
Taxes paid	(40.00)	(31.00)
Net Cash generated from Operating Activities (A)	(1,316.11)	(641.49)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (including CWIP)	(1,595.08)	(5,817.88)
(Purchase)/Sale of Investment in Shares	-	(0.02)
Movement in fixed deposits (having original maturity of more than three months)	(3.24)	(154.11)
Interest Received	6.09	12.50
Net Cash used in Investing Activities (B)	(1,592.23)	(5,959.51)
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans/Liability Raised (Net)	2,021.64	3,929.13
Short term loan Raised (Net)	(116.42)	1,452.77
Share Capital issued including premium	903.94	1,943.12
Interest Paid	(177.99)	(363.57)
Net Cash from Financing Activities (C)	2,631.17	6,961.45
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(277.17)	360.45
Cash and Cash Equivalents at the beginning of the year	360.45	-
Cash and Cash Equivalents at the end of the year	83.28	360.45

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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Website : www.pritikaengineering.com

Pritika Engineering Components limited
(Formerly known as Pritika Engineering Components Private Limited)

Statement of Assets & Liabilities as at 30th September, 2023 (Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As At	As At	As At	As At
	30th September 2023	31st March 2023	30th September 2023	31st March 2023
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non-current assets				
(a) Property, Plant and Equipment	4,624.20	4,510.68	4,732.25	4,608.37
(b) Capital work in progress	445.13	78.39	2,254.67	930.44
(c) Goodwill	-	-	-	-
(d) Financial Assets				
- Investments	831.62	831.62	0.02	0.02
- Other financial assets	15.00	-	15.00	-
(e) Deferred Tax Assets (net)	-	-	-	-
(f) Other Non-Current Assets	3.98	4.43	3.98	4.43
Total Non-current assets	5,919.93	5,425.12	7,005.92	5,543.26
(2) Current assets				
(a) Inventories	1,730.53	1,548.86	1,801.85	1,548.87
(b) Financial Assets				
- Trade Receivables	1,342.05	1,333.96	1,342.05	1,333.96
-Cash and Cash Equivalents	11.19	25.50	83.28	360.45
-Bank balances other than cash and cash equivalents	95.41	94.11	157.35	154.11
-Loans	391.88	496.18	-	-
-Other Current Financial Assets	363.34	227.24	490.46	560.34
(c) Other Current Assets	27.80	30.77	241.45	111.37
(d) Current Tax Assets(Net)	-	-	-	-
Total current assets	3,962.20	3,756.62	4,116.44	4,069.10
Total Assets	9,882.13	9,181.74	11,122.36	9,612.36
EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	1,318.25	1,088.25	1,318.25	1,088.25
(b) Other Equity	2,547.58	1,676.33	2,508.74	1,650.15
Total Equity	3,865.83	2,764.58	3,826.99	2,738.41
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	2,744.83	1,435.19	3,864.00	1,842.36
(b) Provisions	4.61	14.00	4.61	14.00
(c) Deferred Tax Liabilities (net)	104.25	79.05	104.25	79.05
(d) Other non-current liabilities	558.94	2,086.77	558.94	2,086.77
Total non-current liabilities	3,412.63	3,615.01	4,531.80	4,022.18
(3) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,336.34	1,452.77	1,336.34	1,452.77
-Trade Payables	638.48	757.49	638.48	757.49
- Other Financial Liabilities	558.47	500.96	716.40	546.22
(b) Other Current Liabilities	31.04	48.15	33.01	52.52
(c) Current tax Liabilities (Net)	39.34	42.78	39.34	42.78
Total current liabilities	2,603.67	2,802.15	2,763.57	2,851.78
Total Equity and Liabilities	9,882.13	9,181.74	11,122.36	9,612.36

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

Signed for
Identification Purpose

Sunil Kumar Gupta & Co.

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

PLACE : MOHALI
DATE : 07-11-2023



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