



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: January 30, 2024

To,

Department of Corporate Services,

National Stock Exchange of India Limited.

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 30th January, 2024

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. Tuesday, 30th January, 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 nine months ended 31st December, 2023 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and nine months ended 31st December, 2023.

Please find attached herewith the Unaudited Financial Results (Standalone and Consolidated) for the Quarter nine months ended 31st December, 2023 along with Limited Review Report of the Auditors.

2. Considered and approved issue of equity shares upon conversion of outstanding unsecured loan to promoter/ promoter group and issue of equity shares to non-promoters/public category, on preferential allotment basis.

Subject to the approval of Shareholders and such other regulatory authority as may be required, the Board of directors approved the issue of upto 32,00,000 (Thirty Two Lakh only) Equity Shares of Rs. 10/- each at a price as mentioned below:

- a. Upto 15,00,000 Equity Shares of Face Value of Rs. 10/- (Rupees Ten only) to Promoter/ Promoter group, towards conversion of outstanding unsecured loan into Equity Shares to the extent of Rs. 11,46,00,000/- (Rupees Eleven Crore Forty Six lakh only) at an Issue Price of Rs. 76.40/- each (including a premium of Rs. 66.40/- each) on preferential allotment basis in compliance with Chapter V of SEBI (ICDR) Regulations, 2018 and subsequent amendments thereto & on such terms and conditions and in such manner as the Board may in its absolute discretion deem fit, to the following persons/entities as mentioned below:

Sr. No.	Name of Proposed Allottee	Maximum No. of Equity Shares proposed to be allotted	Category
	Promoter/ Promoter Group		
1.	Pritika Auto Industries Limited	15,00,000	Promoter
	Total	15,00,000	

- b. Upto 17,00,000 Equity Shares of Face Value of Rs. 10/- (Rupees Ten only) each at a Issue price of Rs. 76.40/- (including a premium of Rs. 66.40/-) each aggregating upto Rs. 12,98,80,000/- (Rupees Twelve Crore Ninety Eight Lakh Eighty thousand only) to Non-Promoters/Public Category, on preferential allotment basis in compliance with Chapter V of SEBI (ICDR) Regulations, 2018 and subsequent



amendments thereto & on such terms and conditions and in such manner as the Board may in its absolute discretion deem fit, to the persons/entities as mentioned in Annexure IA.

Additional details pursuant to Regulation 30 and other relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular bearing reference no. CIR/CFD/CMD/4120L5 dated 9, September, 2015 is enclosed as "Annexure I".

3. Considered and approved the Preferential Issue of the Convertible Warrants

Subject to the approval of Shareholders and such other regulatory authority as may be required, the Board of directors approved the issue of upto 8,00,000 (Eight Lakh only) fully convertible warrants at issue price of Rs. 76.40/- per warrant to be convertible at the option of the warrant holders in one or more tranches, within 18 (eighteen) months from the date of its allotment into equivalent number of fully paid up equity shares of the Company of face value of Rs. 10/- (Rupees Ten only) each for cash at an issue price of Rs. 76.40/- (Rupees Seventy Six and Forty Paise Only) (including a premium of Rs. 66.40/-) per warrant determined in accordance with the provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") aggregating up to Rs. 6,11,20,000/- (Rupees Six Crore Eleven Lakh and Twenty Thousand Only) to the following persons ("Proposed Allottees") in the manner as follows:

S. No.	Name of Allottees	Category	Maximum No. of Warrants
1.	Pritika Auto Industries Limited	Promoter	6,00,000
2.	Divya Aggarwal	Public	2,00,000
	Total		8,00,000

Additional details pursuant to Regulation 30 and other relevant provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular bearing reference no. CIR/CFD/CMD/4120L5 dated 9, September, 2015 is enclosed as "Annexure II".

4. Considered and approved Alteration in the Articles of Association of the company

Subject to the approval of Shareholders and such other regulatory authority as may be required, Board of Directors of the Company has decided to make Amendment in Articles by Substitution of the existing Article II(1) with the following:

Brief Amendments in Articles 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:

"Article II(1)

Subject to the provisions of the Act and these Articles, the Board of the Directors of the Company may issue, allot or otherwise dispose of the securities of the Company to such persons on such terms and conditions and such time as they think fit and with full power to give any person the option to call or be allotted securities of the company for any class either at premium or at par and for such time and for such consideration as the board of directors think fit, provided the option or right to call of shares shall not be given to any person except with the sanction of the company in General meeting.

Provided that the term securities shall have same meanings as defined under the companies Act, 2013 or rules framed there under as amended from time to time."

5. Convening an Extra Ordinary General Meeting of the Company

Considered and approved convening of Extraordinary General Meeting ("EOGM") on Tuesday, February 27, 2024, in order to seek the approval of the shareholders of the Company for the matters specified above, and



has approved the draft of the notice for same. The notice of the EGM shall be submitted to the Stock Exchange in due course in compliance with the provisions of the Listing Regulations.

6. Considered and approved appointment of Mr. Sushil K Sikka, Proprietor of M/s. S K Sikka & Associate, Company Secretaries, the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner for the purpose of Extra-ordinary General Meeting of the Company.
7. Cut-off date for determining the eligibility to vote by electronic means for the purpose of Extra Ordinary General Meeting shall be Tuesday, February 20, 2024. The e-voting will commence on Friday, February 23, 2024 at 9.00 a.m. and close on Monday, February 26, 2024 at 5.00 p.m.
8. The constitution of a 'Fund Raising Committee' for taking necessary decision, resolve the difficulties/obstacles which may arise with respect to company's proposed Preferential Issue, and to engage professional intermediaries, experts, technical consultants, advisors, as and when required;

The meeting of the Board of Directors of the Company commenced at 1.15 p.m. and concluded at 3.30 p.m.

The above intimation is given to you for your record, Kindly take the note of the same.

Thanking You,
Yours faithfully,

For Pritika Engineering Components Limited


C B Gupta
Company Secretary & Compliance Officer



Encl: a.a.

Annexure-I

The details as required to be disclosed under Regulation 30 read with the SEBI Circular dated September 09, 2015 are as under:

Sr.No.	Particulars	Details
1.	Type of securities proposed to be issued	Equity Shares
2.	Type of issuance	Preferential Issue of Equity Shares in accordance with the SEBI (ICDR) Regulations, 2018 read with the Companies Act, 2013 and rules made there under.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	The company will issue and allot in aggregate 32,00,000 (Thirty Two Lakh only) Equity Shares of Rs. 10/- each at a price of Rs. 76.40/- (Rupees Seventy Six and Forty Paise Only) on preferential allotment basis as mentioned below: <ul style="list-style-type: none"> • 15,00,000 Equity Shares of Face Value of Rs. 10/- (Rupees Ten only) at an Issue Price of Rs.76.40/- each to Promoter/ Promoter group towards conversion of outstanding unsecured loan into Equity Shares to the extent of Rs. 11,46,00,000/- • 17,00,000 Equity Shares of Face Value of Rs. 10/- (Rupees Ten only) each at a premium of Rs. 66.40/- per share aggregating to Rs. 12,98,80,000 to Non-Promoter/Public.
4.	Issue price	Rs. 76.40/- only (including premium of Rs. 66.40/-)
5.	List of Proposed Investors to whom shares shall be allotted for Cash	Annexure IA
6.	List of Proposed Investors to whom shares shall be allotted for consideration other than Cash	Pritika Auto Industries Limited (Promoter of the company) against conversion of unsecured loan.
7.	Post allotment of securities – outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors.	NA
8.	In case of convertibles - intimation on the conversion of securities or on lapse of the tenure of the instrument	Not Applicable



Annexure IA

List of Proposed Investors to whom equity shares will be allotted for cash

Sr. No.	Name of Proposed Allottees	Maximum No. of Equity Shares proposed to be allotted	Category
	Non-Promoters		
1.	Intellectual Partners	1,20,000	Public
2.	Prateek Mantri	36,000	Public
3.	Shipra Gupta	50,000	Public
4.	Kavita Bansal	20,000	Public
5.	KS Ventures Inc	70,000	Public
6.	Jyoti Kapoor	36,000	Public
7.	Wealthologists Private Limited	70,000	Public
8.	Tina Gupta	50,000	Public
9.	Vikas Kumar Pansari	50,000	Public
10.	Narendra Kumar Lodha	30,000	Public
11.	Arun Kumar Gupta	60,000	Public
12.	Pankaj Gupta	30,000	Public
13.	Indu Kaur	30,000	Public
14.	Vibha Garg	50,000	Public
15.	Rohit Singhal	1,20,000	Public
16.	Vinay Kumar Gupta	30,000	Public
17.	Lok Sewak Leasing & Investment Private Limited	22,000	Public
18.	Ishwar Dutt Aggarwal	20,000	Public
19.	Kanika	20,000	Public
20.	Ganesh Dass Gupta	50,000	Public
21.	Neha Garg	70,000	Public
22.	Priyanka Mudgal	50,000	Public
23.	Manju Garg	1,00,000	Public
24.	Suresh Kumar Bansal	50,000	Public
25.	Ankit Singla	50,000	Public
26.	Tapan Singh Rao	30,000	Public
27.	Anand Mundhra	30,000	Public
28.	Vishalkumar Dilipbhai Darji	20,000	Public
29.	Sachin Kumar HUF	16,000	Public
30.	Anupam	20,000	Public
31.	Trilochan Sharma	50,000	Public
32.	Rakesh Kumar Garg	50,000	Public
33.	Healthy Biosciences Limited	1,00,000	Public
34.	Jasjot Singh	50,000	Public
35.	Ishneet Kaur	50,000	Public
	Total	17,00,000	



Annexure-II

The details as required to be disclosed under Regulation 30 read with the SEBI Circular dated September 09, 2015 are as under:

Sr.No.	Particulars	Details
1.	Type of securities proposed to be issued	Fully Convertible Warrants, each convertible into, or exchangeable into equivalent number of fully paid up equity share of the Company
2.	Type of issuance	Preferential Issue of warrants in accordance with the SEBI (ICDR) Regulations, 2018 read with the Companies Act, 2013 and rules made there under.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued	<p>upto 8,00,000 (Eight Lakh only) Warrants at an Issue Price of Rs. 76.40 per warrant, each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company having face value of Rs. 10/- (Rupee Ten Only) ("Equity Share(s)") each at a price (including the Warrant Subscription Price and the Warrant Exercise Price) of Rs. 76.40/- (Seventy Six Rupees Forty Paise Only) each i.e. at a premium of Rs. 66.40/- per share payable in cash ("Warrant Issue Price"), aggregating Rs.6,11,20,000/- (Rupees Six Crore Eleven Lakh and Twenty Thousand Only)</p> <p>The price of the warrants has been determined in accordance with the ICDR Regulations. The preferential issue will be undertaken for cash Consideration.</p> <p>An amount equivalent to 25% of the Warrant Issue Price shall be payable at the time of subscription and allotment of each Warrant and the balance 75% shall be payable by the Warrant holder(s) on the exercise of Warrant(s);</p> <p>The price of the warrants and the number of Equity Shares to be allotted on conversion of warrants shall be subject to appropriate adjustments as permitted under applicable laws.</p>
4.	Issue price	Rs. 76.40/- only
5.	List of Proposed Investors to whom Warrants shall be allotted for Cash	Annexure IIA
6.	List of Proposed Investors to whom warrants shall be allotted for consideration other than Cash	N.A.
7.	Post allotment of securities – outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors. (The post-issue shareholding as shown above is calculated assuming full subscription and allotment of the equity shares of the Company.)	Attached in Annexure-IIA
8.	In case of convertibles - intimation on the conversion of securities or on lapse of the tenure of the instrument	The tenure of the warrants shall not exceed 18(eighteen) months from the date of allotment. Each warrant shall carry a right to subscribe 1 (one) Equity Share per warrant, which may be exercised in one or more tranches during the period commencing from the date of allotment of warrants until the expiry of 18 (eighteen) months from the date of allotment of the warrants.



		In the event that, a warrant holder does not exercise the warrants within a period of 18 (Eighteen) months from the date of allotment of such warrants, the unexercised warrants shall lapse and the amount paid by the warrant holders on such Warrants shall stand forfeited by the Company.
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Annexure-IIA

Sr.No.	Name of Allottees	No. of Warrants to be allotted	Category	Pre-Preferential Holding		Post-Preferential Holding*	
				No. of Shares/Warrants	% of holding	No. of Shares (Post exercise of Warrants into Equity Shares)*	% of holding(Post exercise of Warrants into Equity Shares)*
1.	Pritika Auto Industries Limited	6,00,000	Promoter	9834508	74.60	11934508	69.45
2.	Divya Aggarwal	2,00,000	Public	0	0	2,00,000	1.16

* Assuming full conversion of warrants and allotment of proposed equity shares.





SUNIL KUMAR GUPTA & CO.

CHARTERED ACCOUNTANTS

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

SHIVAJI MARG, NEW DELHI-110015

Mobile : 9213527574

• E-mail: caskg82@gmail.com,

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

**Limited Review Report 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 **M/s Pritika Engineering Components Limited (the "Company")** for the quarter ended 31st December, 2023 and the year to date results for the period from 01 April, 2023 to 31 December, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2) This statement, which is the responsibility of the Company's Management and has been approved by the 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these Financial Statements 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder 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

Rahul Goyal
Partner

Membership No. 540880

UDIN: 24540880BKEAZP5465

Place :Mohali

Date :January 30th 2024





PRITIKA ENGINEERING COMPONENTS LTD.

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Website : www.pritikaengineering.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DEC. 31, 2023

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	2227.67	2275.20	1813.43	6651.38	6144.79	8232.30
2 Other Income	11.82	8.60	13.33	27.39	22.22	38.18
3 Total Revenue (1+2)	2,239.49	2,283.80	1,826.76	6,678.77	6,167.01	8,270.48
4 EXPENSES						
a) Cost of Material Consumed	1329.20	1430.46	1007.28	4239.18	4265.91	5,624.97
b) Purchase of Stock-in-trade	-	-	-	-	-	0.00
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	45.53	(15.82)	174.37	(126.45)	(326.87)	(406.98)
d) Employee benefits expense	135.00	141.29	111.64	397.58	317.05	449.40
e) Finance Costs	104.45	99.94	94.67	282.43	275.75	363.57
f) Depreciation and amortisation expense	80.04	75.91	70.63	226.86	208.23	279.07
g) Other Expenses	392.87	417.92	316.75	1242.99	1126.77	1534.77
TOTAL EXPENSES	2,087.09	2,149.70	1,775.34	6,262.59	5,866.84	7,844.80
5 Profit/(Loss) Before Exceptional Items (3-4)	152.40	134.10	51.42	416.18	300.17	425.68
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	152.40	134.10	51.42	416.18	300.17	425.68
8 Tax Expense						
(1) Current Tax and other earlier year	19.03	21.26	(37.27)	60.26	2.43	18.59
(2) Deferred Tax	18.12	13.33	13.08	43.32	36.65	53.26
9 Profit/(Loss) from continuing Operations (7-8)	115.25	99.51	75.61	312.60	261.09	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)	115.25	99.51	75.61	312.60	261.09	353.83
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	(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)	115.25	99.51	75.61	312.60	261.06	353.79
16 Details of Equity Share Capital						
Paid up Equity Share Capital	1318.25	1318.25	1088.25	1318.25	1088.25	1088.25
Face Value of Equity Share Capital	10	10	10	10	10	10
17 Other Equity Capital						1676.33
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each						
a) Basic	0.95	0.82	0.95	2.59	3.29	4.08
b) Diluted	0.95	0.82	0.95	2.59	3.29	4.08



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 30th January, 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. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date:30-01-2024
Place:Mohali



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


(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042





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

**Limited Review Report 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 M/s **Pritika Engineering Components Limited**(the "**Holding Company**")comprising its subsidiaries (together referred to as "the Group") for the quarter ended 31stDecember, 2023and the year to date results for the period from 01 April, 2023 to 31December, 2023 (the "statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2) This statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors in their meeting held on 30th January 2024, 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these Financial Statements 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of Interim financial information consists of making inquiries, primarily of the 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 results of M/s Meeta Castings Limited ("the Wholly Owned Subsidiary Company").
- 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

Place :Mohali
Date :January 30th 2024



Rahul Goyal
Partner
Membership No. 540880
UDIN: 24540880BK EAZ 05909



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Website : www.pritikaengineering.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DEC. 31, 2023

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2023	30/09/2023	31/12/2022	31/12/2023	31/12/2022	31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	2234.05	2275.20	1813.43	6657.76	6144.79	8232.30
2 Other Income	12.87	3.08	13.33	18.96	22.22	12.50
3 Total Revenue (1+2)	2,246.92	2,278.28	1,826.76	6,676.72	6,167.01	8,244.80
4 EXPENSES						
a) Cost of Material Consumed	1382.09	1431.41	1007.28	4293.01	4265.91	5,624.97
b) Purchase of Stock-in-trade	-	-	-	-	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(1.69)	(15.82)	174.37	(173.67)	(326.87)	(406.98)
d) Employee benefits expense	135.00	141.29	111.64	397.58	317.05	449.40
e) Finance Costs	104.45	99.94	94.67	282.43	275.75	363.57
f) Depreciation and amortisation expense	80.70	76.05	70.63	227.67	208.23	279.07
g) Other Expenses	393.05	418.89	316.75	1245.25	1126.77	1535.27
TOTAL EXPENSES	2,093.60	2,151.77	1,775.34	6,272.27	5,866.84	7,845.30
5 Profit/(Loss) Before Exceptional Items (3-4)	153.32	126.52	51.42	404.45	300.17	399.50
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	153.32	126.52	51.42	404.45	300.17	399.50
8 Tax Expense						
(1) Current Tax and other earlier year	19.03	21.26	(37.27)	60.26	2.43	18.59
(2) Deferred Tax	18.12	13.33	13.08	43.32	36.65	53.26
9 Profit/(Loss) from continuing Operations (7-8)	116.17	91.93	75.61	300.87	261.09	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)	116.17	91.93	75.61	300.87	261.09	327.65
14 Other comprehensive Income						
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	(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)	116.17	91.93	75.61	300.87	261.06	327.61
16 Details of Equity Share Capital						
Paid up Equity Share Capital	1318.25	1318.25	1088.25	1318.25	1088.25	1088.25
Face Value of Equity Share Capital	10	10	10	10	10	10
17 Other Equity Capital	-	-	-	-	-	1676.33
18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each						
a) Basic	0.96	0.76	0.95	2.49	3.29	3.78
b) Diluted	0.96	0.76	0.95	2.49	3.29	3.78



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 30th January, 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.

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



(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Date:30-01-2024
Place:Mohali

