



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

Dated: 10.02.2025

To

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

NSE SYMBOL : PRITIKA

**Sub: Integrated Filing (Financial) for quarter and nine months ended
31 December, 2024**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, NSE Circular No. NSE/CML/2025/02 dated January 2 2025, please find enclosed herewith the Integrated filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company
<https://www.pritikaengineering.com/>

This is for your information and records.

Yours Faithfully,

For Pritika Engineering Components Limited,

C B Gupta
Company Secretary & compliance officer





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, 2024 and the year to date results for the period from 01 April, 2024 to 31 December, 2024 (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 to 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

Place : Mohali
Date : 10.02.2025



Rahul

Rahul Goyal
Partner

Membership No. 540880

UDIN: 25540880BMNVQ28095



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation						
2 Other Income	2,415.95	2,995.68	2,227.67	7,627.99	6,651.38	8,717.22
3 Total Income (1+2)	18.02	16.45	11.82	48.28	27.39	49.29
	2,433.97	3,012.13	2,239.49	7,676.27	6,678.77	8,766.51
4 EXPENSES						
a) Cost of Material Consumed	1,562.05	2,001.37	1,329.20	5,290.89	4,239.18	5,673.61
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade						
c) Employee benefits expense	(113.93)	(176.66)	45.53	(664.31)	(126.45)	(334.44)
d) Finance Costs	159.53	167.62	135.00	462.50	397.58	534.26
e) Depreciation and amortisation expense	106.50	119.93	104.45	336.00	282.43	391.23
f) Other Expenses	124.10	123.77	80.04	342.52	226.86	316.60
TOTAL EXPENSES	444.37	557.06	392.87	1,406.03	1,242.99	1,700.78
	2,282.62	2,793.09	2,087.09	7,173.63	6,262.59	8,282.04
5 Profit/(Loss) Before Exceptional Items (3-4)						
6 Exceptional Items	151.35	219.04	152.40	502.64	416.18	484.47
7 Profit/(Loss) Before Tax (5-6)	-	-	-	-	-	-
8 Tax Expense	151.35	219.04	152.40	502.64	416.18	484.47
(1) Current Tax and income tax earlier years	34.06	37.66	19.03	86.63	60.26	50.19
(2) Deferred Tax	(16.23)	15.95	18.12	15.54	43.32	62.66
9 Profit/(Loss) from continuing Operations (7-8)	133.52	165.43	115.25	400.47	312.60	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)	133.52	165.43	115.25	400.47	312.60	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)	133.52	165.44	115.25	400.48	312.60	367.47
(Comprising profit/(Loss) and other Comprehensive Income for the period						
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	1.01	1.26	0.95	3.04	2.59	3.03
b) Diluted	1.01	1.26	0.95	3.04	2.59	3.03



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 10th February, 2025 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 nine months ended December 31 , 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.

For Pritika Engineering Components Limited



(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Date: 10-02-2025
Place: Mohali





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 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 31st December, 2024 and the year to date results for the period from 01 April, 2024 to 31 December, 2024 (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 10th February 2025, 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

Place : Mohali
Date : 10.02.2025



Rahul

Rahul Goyal
Partner
Membership No. 540880
UDIN: 25540880BmNvRA9937



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operation	2,829.87	3,198.81	2,234.05	8,315.63	6,657.76	8732.39
2 Other Income	5.80	4.21	12.87	11.82	18.96	23.13
3 Total Income (1+2)	2,835.67	3,203.02	2,246.92	8,327.45	6,676.72	8,755.52
4 EXPENSES						
a) Cost of Material Consumed	1,802.09	2,049.91	1,382.09	5,604.62	4,293.01	5683.07
b) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	(182.00)	(228.02)	(1.69)	(802.79)	(173.67)	(374.01)
c) Employee benefits expense	187.35	197.37	135.00	527.81	397.58	551.17
d) Finance Costs	134.74	150.05	104.45	414.00	282.43	394.56
e) Depreciation and amortisation expense	161.32	160.47	80.70	428.42	227.67	323.31
f) Other Expenses	570.54	655.81	393.05	1,651.12	1,245.25	1728.57
TOTAL EXPENSES	2,674.04	2,985.59	2,093.60	7,823.18	6,272.27	8,306.67
5 Profit/(Loss) Before Exceptional Items (3-4)	161.63	217.43	153.32	504.27	404.45	448.85
6 Exceptional Items	-	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	161.63	217.43	153.32	504.27	404.45	448.85
8 Tax Expense						
(1) Current Tax and income tax earlier year	34.06	37.66	19.03	86.63	60.26	50.18
(2) Deferred Tax	(15.41)	15.95	18.12	16.36	43.32	62.66
9 Profit/(Loss) from continuing Operations (7-8)	142.98	163.82	116.17	401.28	300.87	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)	142.98	163.82	116.17	401.28	300.87	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)	142.98	163.83	116.17	401.29	300.87	331.86
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 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 (EPS not annualised for the period)						
a) Basic	1.08	1.24	0.96	3.04	2.49	2.74
b) Diluted	1.08	1.24	0.96	3.04	2.49	2.74



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 10th February, 2025 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: 10-02-2025
Place: Mohali



For Pritika Engineering Components Limited

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042



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B. Statement on Deviation or variation of Proceeds of Public Issue, Rights Issue, Preferential Issue, qualified Institutions Placement etc.

– Not Applicable

C. Disclosure of outstanding default on Loans and Debt Securities –

S. No.	Particulars	in INR crore
1. Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	38.64
B	Of the total amount outstanding, amount of default as on date	Nil
2. Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	Not Applicable
B	Of the total amount outstanding, amount of default as on date	Not Applicable
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	38.64

D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) --- Not Applicable

E. Statement on Impact of Audit Qualifications (for audit report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

--- Not Applicable

