



PRITIKA AUTO INDUSTRIES LTD.

Regd. Office : Plot No. C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160 055

CIN : L45208PB1980PLC046738 Phone No. : 0172-5008900, 5008901

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

Website : www.pritikaautoindustries.com

Date: 11th November, 2021

| | |
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| To Department of Corporate Services, National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. | To Department of Corporate Service BSE Limited, P.J.Towers, Dalal Street, Mumbai --400 001 |
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NSE Symbol: PRITKAUTO

BSE Scrip Code: 539359

Dear Sir/ Madam,

Sub: Outcome of the Meeting of Board of Directors held on 11th November, 2021

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, 11th November, 2021, 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, 2021 along with the Limited Review Report (Standalone & Consolidated) for the Quarter and half year ended 30th September, 2021.

2. Approved giving of Corporate Guarantee of Rs. 10.00 crore for credit facilities availed by Pritika Industries Ltd.

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September, 2021 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, 2021.

3. Statement of Cash Flow for the half year ended 30th September, 2021.



We further inform that the Board Meeting commenced at 1.30 p.m. today and concluded at 3.30 p.m.

Kindly take the above on record.

Thanking you.

Yours faithfully
For Pritika Auto Industries Ltd.



Harpreet Singh Nibber
Managing Director



Encl. a.a

c.c

The Calcutta Stock Exchange Limited,
7, Lyons Range
Calcutta- 700 001

CSE Scrip Code: 18096



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 AUTO INDUSTRIES LIMITED

- 1) We have reviewed the accompanying statement of Unaudited Consolidated Ind AS financial results of **Pritika Auto Industries 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, 2021 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 11th November, 2021 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 results of M/s Pritika Engineering Components Private Limited ("the Subsidiary Company").

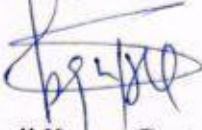


- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards 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



Sunil Kumar Gupta

Partner

M.No: 082486

Place: Mohali



Date: 11.11.2021

ICAI UDIN: 21082486AAAABS5694



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Statement of Consolidated Unaudited Financial Results For the Quarter and Half year ended 30th September 2021

| | PARTICULARS | Quarter Ended | | | Half year Ended | | Year Ended |
|----|---|---------------|------------|------------|-----------------|------------|------------|
| | | 30/09/2021 | 30/06/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 | 31/03/2021 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operation | 8,552.93 | 7,272.19 | 5,976.57 | 15,825.12 | 8,257.21 | 22,568.93 |
| 2 | Other Income | 143.43 | 350.92 | 28.00 | 494.35 | 61.94 | 149.21 |
| 3 | Total Revenue (1+2) | 8,696.36 | 7,623.11 | 6,004.57 | 16,319.47 | 8,319.15 | 22,718.14 |
| 4 | EXPENSES | | | | | | |
| | a) Cost of Material Consumed | 5,568.79 | 4,602.98 | 3,615.15 | 10,171.77 | 4,897.96 | 13,598.94 |
| | b) Purchase of Stock-in-trade | - | - | - | - | - | - |
| | c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade | (292.58) | (171.88) | (155.19) | (464.46) | (7.03) | (123.04) |
| | d) Employee benefits expense | 475.69 | 397.12 | 368.49 | 872.81 | 539.05 | 1359.20 |
| | e) Finance Costs | 222.01 | 234.66 | 221.26 | 456.67 | 410.88 | 821.69 |
| | f) Depreciation and amortisation expense | 276.14 | 266.59 | 203.72 | 542.73 | 397.74 | 849.78 |
| | g) Other Expenses | 1,887.03 | 1,589.00 | 1,386.75 | 3,476.03 | 2,044.79 | 5,356.06 |
| | TOTAL EXPENSES | 8,137.08 | 6,918.47 | 5,640.18 | 15,055.55 | 8,283.39 | 21,862.63 |
| 5 | Profit /(Loss) Before Exceptional Items (3-4) | 559.28 | 704.64 | 364.39 | 1,263.92 | 35.76 | 855.51 |
| 6 | Exceptional Items | - | - | - | - | - | - |
| 7 | Profit/(Loss) Before Tax (5-6) | 559.28 | 704.64 | 364.39 | 1,263.92 | 35.76 | 855.51 |
| 8 | Tax Expense | | | | | | |
| | (1) Current Tax | 101.03 | 138.30 | 13.79 | 239.33 | 13.79 | 221.74 |
| | (2) Deferred Tax | 69.80 | 25.01 | 85.28 | 94.81 | (3.87) | 46.77 |
| 9 | Profit/(Loss) from continuing Operations (7-8) | 388.45 | 541.33 | 265.32 | 929.78 | 25.84 | 587.00 |
| 10 | Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| 11 | Tax expense of discontinuing operations | - | - | - | - | - | - |
| 12 | Profit/(Loss) from discontinuing operations (after Tax)(10-11) | - | - | - | - | - | - |
| 13 | Profit/(Loss) for the period (9+12) | 388.45 | 541.33 | 265.32 | 929.78 | 25.84 | 587.00 |
| 14 | Other comprehensive Income | | | | | | |
| | A. (i) Items that will not be reclassified to Profit or Loss | (191.56) | 69.48 | 0.81 | (122.08) | 2.05 | 146.70 |
| | (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 | 196.89 | 610.81 | 266.13 | 807.70 | 27.89 | 733.70 |
| 16 | Details of Equity Share Capital | | | | | | |
| | Paid -up Equity Share Capital | 1773.45 | 1773.45 | 1773.45 | 1773.45 | 1773.45 | 1773.45 |
| | Face Value of Equity Share Capital | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 17 | Other Equity | | | | | | 10997.11 |
| 18 | Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each * | | | | | | |
| | a) Basic (In Rs.) | 0.44 | 0.61 | 0.30 | 1.05 | 0.03 | 0.66 |
| | b) Diluted (In Rs.) | 0.44 | 0.61 | 0.30 | 1.05 | 0.03 | 0.66 |

* EPS is not annualised for the Quarter and half year



Signed for identification
purchase



Notes :

1. These unaudited Consolidated Financial results have been prepared in accordance with the Indian Accounting Standard 34 , (Ind AS 34) " Interim Financial Reporting " as prescribed under Section 133 of the Companies Act , 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules , 2015 and relevant amendments thereafter .
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 11th November 2021 and have been reviewed by the Statutory Auditors of the Company .
3. The Company is predominantly engaged in the manufacture of components for automotive industry , which in the context of Indian Accounting Standard (Ind AS) 108 - Operative segments , is considered as the only reportable operating segment of the Company.
4. The Consolidated financial statements have been prepared in compliance with Indian Accounting Standards 110 (Ind AS 110) and include the financial results of the company and its Subsidiary "Pritika Engineering Components Private Limited .
5. In line with the requirements of Regulation 33 of Listings Regulations , the Consolidated Financial results for the quarter and half year ended Sept. 30 , 2021 are available on the website of BSE Limited (URL : www.bseindia.com) , on the website of NSE Limited (URL : www.nseindia.com) and on company's website (URL : www.pritikaautoindustries.com)
6. The shareholders of the Parent Company through postal ballot resolution dated 23rd March 2021 approved the sub-division of one equity shares of the Company from face value of Rs. 10/- each into five equity shares of Rs. 2/- each . The record date for sub-division was 13th April 2021 . All shares and per share information in the financial results reflect the effect of sub-division (split) retrospectively.
7. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 11-11-2021
Place: Mohali

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

Harpreet Singh Nibber
Managing Director
DIN No. 00239042



*signed for identification
purpose*



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| CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2021 | | |
|---|---|--------------------------------------|
| (All amounts in Lacs) | | |
| Particulars | For the half year ended Sept. 30, 2021 | For the year ended March 31, 2021 |
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before tax as per statement of Profit & Loss | 1,263.92 | 855.51 |
| Adjustments for: | | |
| - Depreciation and amortisation expense | 542.73 | 849.78 |
| - Finance costs | 456.67 | 821.69 |
| - Gratuity / Leave encashment Provision | 12.08 | 29.84 |
| - LTCG on sale of shares | (435.26) | - |
| - Forex fluctuation | (5.19) | (1.49) |
| - Profit on Sale of Fixed Assets | - | (0.69) |
| Operating profit before working capital changes | 1,834.95 | 2,554.64 |
| Adjustments for: | | |
| Increase/(Decrease) in Trade Payables | (224.59) | 673.28 |
| Increase/(Decrease) in Other Current Liabilities | 1,668.07 | 1,012.10 |
| Increase/(Decrease) in Provisions | (21.66) | (1.82) |
| (Increase) / Decrease in Trade Receivables | (1,878.31) | (1,752.07) |
| (Increase) / Decrease in Inventories | (687.93) | (487.13) |
| (Increase) / Decrease in Other Current Assets | 33.13 | (8.46) |
| (Increase) / Decrease in Other Assets | 82.09 | 256.30 |
| Cash generated from operations | 805.75 | 2,246.84 |
| Taxes paid | (70.00) | (133.36) |
| Net Cash from Operating Activities | 735.75 | 2,113.48 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant & Equipment | (1,103.85) | (2,432.58) |
| Movement in fixed deposits (having original maturity of more than three months) | 18.05 | (199.00) |
| Sale of Shares | 654.20 | 28.66 |
| Net Cash used in Investing Activities | (431.60) | (2,602.91) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Long Term Loans Raised (Net) | (280.00) | 1,396.74 |
| Short Term Loans Repaid (Net) | 653.80 | (178.26) |
| Interest Paid | (456.67) | (821.69) |
| Net Cash from Financing Activities | (82.87) | 396.78 |
| Net Increase/(Decrease) in Cash and Cash Equivalents | 221.28 | (92.65) |
| Cash and Cash Equivalents at the beginning of the year | 39.99 | 132.64 |
| Cash and Cash Equivalents at the end of the year | 261.27 | 39.99 |

Notes:

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

For and on behalf of the Board of Directors

Place: Mohali
Date : 11-11-2021



Harpreet Singh Nibber
(Managing Director)
DIN NO.00239042



Signed for identification
purpose



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Statement of Assets & Liabilities as at 30th September , 2021

| Particulars | Standalone | | Rs. in Lakhs Consolidated | |
|---|---------------------------------|--------------------------|---------------------------------|--------------------------|
| | As At 30th September 2021 | As At 31st March 2021 | As At 30th September 2021 | As At 31st March 2021 |
| | Unaudited | Audited | Unaudited | Audited |
| Assets | | | | |
| (1) Non-current assets | | | | |
| (a) Property, Plant and Equipment | 7,584.56 | 6,814.91 | 11,517.41 | 10,107.66 |
| (b) Capital work in progress | 78.86 | 830.91 | 203.88 | 1,052.52 |
| (c) Goodwill | 1,354.77 | 1,354.77 | 1,354.77 | 1,354.77 |
| (d) Financial Assets | | | | |
| - Investments | 1,269.22 | 1,523.60 | 270.55 | 603.94 |
| - Other financial assets | 39.70 | 13.75 | 54.70 | 28.75 |
| (e) Deferred Tax Assets (net) | 66.95 | 62.36 | 68.85 | 64.25 |
| (f) Other Non-Current Assets | 129.31 | 98.49 | 135.06 | 104.69 |
| Total Non-current assets | 10,523.37 | 10,698.79 | 13,605.22 | 13,316.58 |
| (2) Current assets | | | | |
| (a) Inventories | 5,860.50 | 5,331.01 | 6,986.15 | 6,298.22 |
| (b) Financial Assets | | | | |
| - Trade Receivables | 8,156.08 | 6,275.23 | 8,270.80 | 6,392.49 |
| -Cash and Cash Equivalents | 215.95 | 31.83 | 261.27 | 39.99 |
| -Bank balances other than cash and cash equivalents | 226.40 | 246.42 | 313.05 | 331.10 |
| -Other Current Financial Assets | 975.07 | 1,277.45 | 1,040.69 | 1,179.10 |
| (c) Other Current Assets | 239.82 | 244.24 | 408.18 | 441.31 |
| Total current assets | 15,673.82 | 13,406.18 | 17,280.14 | 14,682.21 |
| Total Assets | 26,197.19 | 24,104.97 | 30,885.36 | 27,998.79 |
| EQUITY AND LIABILITIES | | | | |
| (1) Equity | | | | |
| (a) Equity Share Capital | 1,773.45 | 1,773.45 | 1,773.45 | 1,773.45 |
| (b) Other Equity | 11,538.90 | 10,922.78 | 11,804.81 | 10,997.11 |
| Total Equity | 13,312.35 | 12,696.23 | 13,578.26 | 12,770.56 |
| (2) Non-Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| - Borrowings | 1,741.59 | 1,852.17 | 3,348.71 | 3,628.70 |
| (b) Provisions | 190.09 | 168.42 | 190.07 | 168.41 |
| (c) Deferred Tax Liabilities (net) | 252.46 | 231.14 | 354.07 | 254.66 |
| (d) Other non-current liabilities | 9.51 | 38.27 | 1,764.64 | 763.27 |
| Total non-current liabilities | 2,193.65 | 2,290.00 | 5,657.49 | 4,815.04 |
| (4) Current Liabilities | | | | |
| (a) Financial Liabilities | | | | |
| - Borrowings | 4,059.45 | 3,704.13 | 4,656.22 | 4,002.42 |
| -Trade Payables | 2,621.93 | 2,019.91 | 2,164.07 | 2,388.66 |
| - Other Financial Liabilities | 3,101.85 | 2,541.74 | 3,796.16 | 3,086.10 |
| (b) Other Current Liabilities | 624.23 | 683.95 | 730.50 | 769.63 |
| (c) Provisions | 283.73 | 169.01 | 302.66 | 166.38 |
| Total current liabilities | 10,691.19 | 9,118.74 | 11,649.61 | 10,413.19 |
| Total Equity and Liabilities | 26,197.19 | 24,104.97 | 30,885.36 | 27,998.79 |

For and on behalf of the Board of
PRITIKA AUTO INDUSTRIES LIMITED

PLACE : MOHALI
DATE : 11-11-2021



Signed for identification
purpose



(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042



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 STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF PRITIKA AUTO INDUSTRIES LIMITED

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **Pritika Auto Industries Limited (the "Company")** for the quarter and six months ended on 30th September, 2021 ("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

Sunil Kumar Gupta

Partner

M.No: 082486

Place: Mohali



Date: 11.11.2021

ICAI UDIN: 21082486AAAA BR8141



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Website : www.pritikaautoindustries.com

Statement of Standalone Unaudited Financial Results For the Quarter and half year Ended 30th September 2021

(Rs. In Lakhs)

| PARTICULARS | Quarter Ended | | | Half Year Ended | | Year Ended |
|--|---------------|------------|------------|-----------------|------------|------------|
| | 30/09/2021 | 30/06/2021 | 30/09/2020 | 30/09/2021 | 30/09/2020 | 31/03/2021 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 Revenue from Operation | 7,762.72 | 6,542.76 | 5,287.38 | 14,305.48 | 7,383.92 | 19,687.73 |
| 2 Other Income | 24.49 | 254.35 | 17.66 | 278.84 | 59.80 | 112.01 |
| 3 Total Revenue (1+2) | 7,787.21 | 6,797.11 | 5,305.04 | 14,584.32 | 7,443.72 | 19,799.74 |
| 4 EXPENSES | | | | | | |
| a) Cost of Material Consumed | 5,341.17 | 4,320.50 | 3,077.03 | 9,661.67 | 4,293.59 | 11,879.90 |
| b) Purchase of Stock-in-trade | - | - | - | - | - | - |
| c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade | (251.26) | (108.22) | 51.24 | (359.48) | 161.40 | 116.01 |
| d) Employee benefits expense | 400.05 | 334.52 | 324.30 | 734.57 | 482.57 | 1,189.64 |
| e) Finance Costs | 167.93 | 177.74 | 161.35 | 345.67 | 309.60 | 631.16 |
| f) Depreciation and amortisation expense | 224.04 | 217.03 | 181.49 | 441.07 | 354.98 | 745.65 |
| g) Other Expenses | 1,521.98 | 1,285.21 | 1,158.98 | 2,807.19 | 1,758.97 | 4,440.12 |
| TOTAL EXPENSES | 7,403.91 | 6,226.78 | 4,954.39 | 13,630.69 | 7,361.11 | 19,002.48 |
| 5 Profit/(Loss) Before Exceptional Items (3-4) | 383.30 | 570.33 | 350.65 | 953.63 | 82.61 | 797.26 |
| 6 Exceptional Items | - | - | - | - | - | - |
| 7 Profit/(Loss) Before Tax (5-6) | 383.30 | 570.33 | 350.65 | 953.63 | 82.61 | 797.26 |
| 8 Tax Expense | | | | | | |
| (1) Current Tax | 89.79 | 128.36 | 13.79 | 218.15 | 13.79 | 218.98 |
| (2) Deferred Tax | 25.52 | (8.80) | 81.82 | 16.72 | 7.92 | 26.71 |
| 9 Profit/(Loss) from continuing Operations (7-8) | 267.99 | 450.77 | 255.04 | 718.76 | 60.90 | 551.57 |
| 10 Profit/(Loss) from discontinuing operations | - | - | - | - | - | - |
| 11 Tax expense of discontinuing operations | - | - | - | - | - | - |
| 12 Profit/(Loss) from discontinuing operations (after Tax) (10-11) | - | - | - | - | - | - |
| 13 Profit/(Loss) for the period (9+12) | 267.99 | 450.77 | 255.04 | 718.76 | 60.90 | 551.57 |
| 14 Other comprehensive Income | | | | | | |
| A. (i) Items that will not be reclassified to Profit or Loss | (9.67) | (92.96) | 0.81 | (102.63) | 2.06 | 146.54 |
| (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 | 258.32 | 357.81 | 255.85 | 616.13 | 62.96 | 698.11 |
| 16 Details of Equity Share Capital | | | | | | |
| Paid-up Equity Share Capital | 1773.45 | 1773.45 | 1,773.45 | 1,773.45 | 1,773.45 | 1,773.45 |
| Face Value of Equity Share Capital | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 17 Other Equity | | | | | | 10,922.78 |
| 18 Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each * | | | | | | |
| a) Basic (in Rs.) | 0.30 | 0.51 | 0.29 | 0.81 | 0.07 | 0.62 |
| b) Diluted (in Rs.) | 0.30 | 0.51 | 0.29 | 0.81 | 0.07 | 0.62 |

* EPS is not annualised for the Quarter and half year



Sign for identification purpose



NOTES:

1. These unaudited Standalone Financial results have been prepared in accordance with the Indian Accounting Standard 34 , (Ind AS 34) " Interim Financial Reporting " as prescribed under Section 133 of the Companies Act , 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules , 2015 and relevant amendments thereafter .
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 11th November, 2021 and have been reviewed by the Statutory Auditors of the Company .
3. The Company is predominantly engaged in the manufacture of components for automotive industry , which in the context of Indian Accounting Standard (Ind AS) 108 - Operatinve segments , is considered as the only reportable operating segment of the Company.
4. In line with the requirements of Regulation 33 of Listings Regulations , the Standalone Financial results for the quarter and half year ended Sept 30 , 2021 are available on the website of BSE Limited (URL : www.bseindia.com) , on the website of NSE Limited (URL : www.nseindia.com) and on company's website (URL : www.pritikaautoindustries.com)
5. The Spread of COVID-19 has impacted global economic activity as has been witnessed in several countries . There have been severe disruptions in businesses in India during the Lock down period . The situation is evolving and the assessment of impact due to COVID-19 is a continuous process, given the uncertainties. Management has conducted the possible impact of known events arising from COVID-19 pandemic in the preparation of these financial results and has analysed events subsequent to 30th Sept. 2021 and believes that there will not be any material effect on the carrying values of the assets and liabilities of the Company on the reporting date and there is no change in its ability to continue as a Going Concern.
6. The shareholders of the Company through postal ballot resolution dated 23rd March 2021 approved the sub-division of one equity shares of the Company from face value of Rs. 10/- each into five equity shares of Rs. 2/- each . The record date for sub-division was 13th April 2021 . All shares and per share information in the financial results reflect the effect of sub-division (split) retrospectively.
7. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date:11-11-2021
Place:Mohali

For and on behalf of the Board of
PRITIKA AUTO INDUSTRIES LIMITED

(Harpreet Singh Nibber)
Managing Director
DIN No. 00239042

Signed for 'identification
purpose





PRITIKA AUTO INDUSTRIES LTD.

Regd. Office : Plot No. C-94, Phase VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160 055

CIN : L45208PB1980PLC046738 Phone No. : 0172-5008900, 5008901

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

Website : www.pritikaautoindustries.com

STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPT. 30, 2021

(All amounts in Lacs)

| Particulars | For the Half year Ended Sept. 30, 2021 | For the Year Ended March 31, 2021 |
|---|---|--------------------------------------|
| A CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before tax as per statement of Profit & Loss | 953.63 | 797.26 |
| Adjustments for: | | |
| - Depreciation and amortisation expense | 441.07 | 745.65 |
| - Finance costs | 345.67 | 631.16 |
| - Gratuity / Leave encashment provision | 12.08 | 31.48 |
| - Forex fluctuation | (5.19) | (1.49) |
| - Profit on Sale of Fixed Assets | - | (0.69) |
| - LTCG on sale of shares | (223.50) | (3.51) |
| Operating profit before working capital changes | 1,523.76 | 2,199.86 |
| Adjustments for: | | |
| Increase/(Decrease) in Trade Payables | 602.02 | 507.63 |
| Increase/(Decrease) in Other Current Liabilities | 487.99 | 628.54 |
| Increase/(Decrease) in Short Term Provisions | (21.67) | (1.82) |
| (Increase) / Decrease in Trade Receivables | (1,880.85) | (1,683.10) |
| (Increase) / Decrease in Inventories | (529.49) | (75.67) |
| (Increase) / Decrease in Other Current Assets | 4.42 | 2.27 |
| (Increase) / Decrease in Other Assets | 245.61 | 669.93 |
| Cash generated from operations | 431.79 | 2,247.64 |
| Taxes paid | (70.00) | (133.36) |
| Net Cash from Operating Activities | 361.79 | 2,114.28 |
| B CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Property, Plant & Equipment | (458.65) | (1,334.75) |
| Movement in fixed deposits (having original maturity of more than three months) | 20.02 | (158.19) |
| Increase in Investment (Net of sale) | 361.56 | (681.67) |
| Net Cash used in Investing Activities | (77.07) | (2,174.61) |
| C CASH FLOW FROM FINANCING ACTIVITIES | | |
| Long Term Loans Raised (Net) | (110.57) | 767.30 |
| Short Term Loans Paid (Net) | 355.64 | (173.77) |
| Interest Paid | (345.67) | (631.16) |
| Net Cash from Financing Activities | (100.60) | (37.63) |
| Net Increase/(Decrease) in Cash and Cash Equivalents | 184.12 | (97.96) |
| Cash and Cash Equivalents at the beginning of the year | 31.83 | 129.79 |
| Cash and Cash Equivalents at the end of the year | 215.95 | 31.83 |

Notes:

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

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

Place: Mohali
Date: 11-11-2021



Harpreet Singh Nibber
(Managing Director)
DIN NO.00239042

Signed for identification
Harpreet

