



# 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: 14<sup>th</sup> August, 2023

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 14<sup>th</sup> August, 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. Monday, 14<sup>th</sup> August, 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 ended 30<sup>th</sup> June, 2023 along with the Limited Review Report (Standalone & Consolidated) for the Quarter ended 30<sup>th</sup> June, 2023.
2. Considered and appointed M/s. A.K.Sood & Associates, Chartered Accountants as Internal Auditor of the company for the Financial Year 2023-24.
3. Considered and reappointed M/s S.K. Sikka & Associates, Company Secretaries as Secretarial Auditors of the company for the Financial Year 2023-24.
4. Considered and reappointed M/s Khushwinder Kumar & Co., Cost Accountants as Cost Auditor of the company for the Financial Year 2023-24.
5. Considered and reappointed M/s Sunil Kumar Gupta & Co., Chartered Accountants as Statutory Auditors of the company for second term of five years for the financial year 2023-24 to 2027-28 i.e. from the conclusion of 43<sup>rd</sup> Annual General Meeting till the conclusion of 48<sup>th</sup> Annual General Meeting (AGM).

Please find attached herewith the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended June 30, 2023 along with Limited Review Report of the Auditors.
2. Brief Profile of M/s. A.K.Sood & Associates, Chartered Accountants appointed as Internal Auditors of the company for the financial year 2023-24.

We further inform that the Board Meeting commenced at 10.30 a.m. today and concluded at 12.15 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 Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

To The Board of Directors,  
Pritika Auto Industries Limited

- 1) We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s Pritika Auto Industries Limited (the "Company")** for the quarter ended 30th June, 2023 ("the statement"), being submitted by Company to the stock exchange pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended.
- 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 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. 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) Attention is drawn to the fact that the figures for the 3 months ended 31<sup>st</sup> March 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.





- 5) Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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

Membership No. 540880



ICAI UDIN: 23540880 BGXMUP3850

Place : Mohali

Date : 14-08-2023





# PRITIKA AUTO INDUSTRIES LTD.

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

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

Website : www.pritikaautoindustries.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

	PARTICULARS	Quarter Ended			(Rs. In Lakhs)
		30/06/2023	31/03/2023	30/06/2022	Year Ended
		Unaudited	Audited	Unaudited	31/03/2023 Audited
1	Revenue from Operation	8,196.82	7,560.07	8,321.98	31,299.59
2	Other Income	20.91	56.90	42.78	208.68
3	Total Income (1+2)	8,217.73	7,616.97	8,364.76	31,508.27
4	EXPENSES				
a)	Cost of Material Consumed	4,985.74	5,570.78	5,489.36	21,394.25
b)	Purchase of Stock-in-trade	-	-	-	-
c)	Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	554.97	(378.35)	257.66	25.52
d)	Employee benefits expense	403.96	405.27	391.59	1,608.63
e)	Finance Costs	153.11	163.43	141.63	662.15
f)	Depreciation and amortisation expense	236.21	237.35	206.58	911.63
g)	Other Expenses	1,322.00	1,338.80	1,292.57	5,147.65
	TOTAL EXPENSES	7,655.99	7,337.28	7,779.39	29,749.83
5	Profit /(Loss) Before Exceptional Items (3-4)	561.74	279.69	585.37	1,758.44
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	561.74	279.69	585.37	1,758.44
8	Tax Expense				
(1)	Current Tax and income tax earlier year	157.39	94.79	168.19	545.91
(2)	Deferred Tax	(31.10)	(3.33)	(9.73)	(29.89)
9	Profit/(Loss) from continuing Operations (7-8)	435.45	188.23	426.91	1,242.42
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)	435.45	188.23	426.91	1,242.42
14	Other comprehensive Income				
A. (i)	Items that will not be reclassified to Profit or Loss	830.57	738.21	(0.95)	735.75
(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	1,266.02	926.44	425.96	1,978.17
16	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1773.45	1773.45	1,773.45	1,773.45
	Face Value of per Equity Share	2.00	2.00	2.00	2.00
17	Other Equity				14,397.99
18	Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each				
a)	Basic ( in Rs. )	0.49	0.21	0.48	1.40
b)	Diluted ( in Rs. )	0.49	0.21	0.48	1.40

\* EPS is not annualised for the Quarter and period



## 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 14th August, 2023 and have been reviewed by the Statutory Auditors of the Company .
3. The figures for quarter ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to nine months ended 31st December 2022.
4. 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 '.
5. In line with the requirements of Regulation 33 of Listings Regulations , the Standalone Financial results for the quarter ended June 30 , 2023 are available on the website of BSE Limited ( URL : [www.bseindia.com](http://www.bseindia.com) ) , on the website of NSE Limited ( URL : [www.nseindia.com](http://www.nseindia.com) ) and on company's website ( URL : [www.pritikaautoindustries.com](http://www.pritikaautoindustries.com) )
6. The Board of Directors of Pritika Auto Industries Limited at its meeting held on 14th August 2021 had considered and approved a Draft Scheme of Arrangement for Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking " ( Demerged Undertaking ) of Pritika Industries Limited ( Demerged Company ) as a going concern into Pritika Auto Industries Limited ( Resulting Company ) , as may be modified from time to time under Section 230 to 232 of The Companies Act , 2013 .Requisite no objection from BSE Limited and NSE Limited have been received . The Scheme has been filed to Hon'ble NCLT , Chandigarh Bench and are subject to sanction of Hon'ble NCLT.
7. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date:14-08-2023  
Place:Mohali



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

(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 Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors,  
Pritika Auto Industries Limited**

- 1) We have reviewed the accompanying statement of Unaudited Consolidated Ind AS financial results of **M/s Pritika Auto Industries Limited ("the Holding Company")** and its subsidiary (the Holding and its subsidiary together referred to as 'the Group') for the quarter ended 30th June, 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.
- 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 14<sup>th</sup> August, 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. A review of interim financial information consists of making inquiries, primarily of Holding company 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 Disclosures Requirements)





4) The Consolidated Results included in the Statement includes results of the following entities :

- a) M/s Pritika Auto Industries Limited ("Parent").
- b) M/s Pritika Engineering Components Limited ("Subsidiary of (a) above").
- c) M/s Meeta Castings Limited ("wholly-owned subsidiary of (b) above").

5) Attention is drawn to the fact that the figures for the 3 months ended 31<sup>st</sup> March 2023 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

6) 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 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



ICAI UDIN: 23540880 BGXMUQ3858

Place : Mohali

Date : 14-08-2023



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## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023 (In Lakhs)

	PARTICULARS	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operation	9,471.93	8,816.48	9,600.33	36,203.45
2	Other Income	23.92	46.97	21.74	120.07
3	Total Income (1+2)	9,495.85	8,863.45	9,622.07	36,323.52
4	EXPENSES				
	a) Cost of Material Consumed	5,591.87	6,098.74	6,318.44	23,690.82
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	398.81	(458.47)	(10.37)	(381.46)
	d) Employee benefits expense	525.27	537.63	485.76	2,058.04
	e) Finance Costs	231.16	235.80	199.00	925.21
	f) Depreciation and amortisation expense	307.12	308.19	275.05	1,190.70
	g) Other Expenses	1,755.29	1,747.29	1,671.85	6,682.91
	TOTAL EXPENSES	8,809.52	8,469.18	8,939.73	34,166.22
5	Profit/(Loss) Before Exceptional Items (3-4)	686.33	394.27	682.34	2,157.30
6	Exceptional Items	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	686.33	394.27	682.34	2,157.30
8	Tax Expense				
	(1) Current Tax and income tax earlier year	177.36	110.96	168.20	564.50
	(2) Deferred Tax	(19.22)	13.28	1.26	23.37
9	Profit/(Loss) from continuing Operations (7-8)	528.19	270.03	512.88	1,569.43
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)	528.19	270.03	512.88	1,569.43
14	Other comprehensive Income				
	A. (i) Items that will not be reclassified to Profit or Loss	0.45	(15.96)	(0.94)	(18.44)
	(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	528.64	254.07	511.94	1,550.99
16	Net Profit attributable to :				
	a) Owners of the Company	370.53	189.42	-	1,482.44
	b) Non Controlling interest	157.66	80.61	-	86.99
17	Other Comprehensive income attributable to :				
	a) Owners of the Company	0.92	(9.94)	-	(12.42)
	b) Non Controlling interest	(0.47)	(6.02)	-	(6.02)
18	Total Other Comprehensive income attributable to :				
	a) Owners of the Company	371.45	179.48	-	1,470.02
	b) Non Controlling interest	157.19	74.59	-	80.97
19	Details of Equity Share Capital				
	Paid-up Equity Share Capital	1773.45	1773.45	1773.45	1773.45
	Face Value of Equity Per Share	2.00	2.00	2.00	2.00
20	Other Equity	-	-	-	14357.47
21	Earning per equity share (for discontinued & continued operations) of face value of Rs. 2 each . EPS is not annualised for the Quarter and period				
	a) Basic ( In Rs.)	0.60	0.30	0.58	1.77
	b) Diluted ( In Rs.)	0.60	0.30	0.58	1.77





Notes :

1. These Consolidated 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 14 th August 2023 and have been reviewed by the Statutory Auditors of the Company .
3. The figures for quarter ended 31st March 2023 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to nine months ended 31st December 2022.
4. The Company is predominantly engaged in the manufacture of components for automotive industry , which in the context of Indian Accounting Standard ( Ind AS ) 108 - Operating segments , is considered as the only reportable operating segment of the Company.
5. 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 results of its Subsidiary Co."Pritika Engineering Components Limited " and " Meeta Castings Limited " ( Step down Subsidiary ).The name of its Subsidiary "Pritika Engineering Components Private Limited" has been changed to "Pritika Engineering Components Limited" w.e.f dated 21st April 2022 as per fresh certificate of incorporation issued by Registrar of Companies , Chandigarh.
6. In line with the requirements of Regulation 33 of Listings Regulations , the Consolidated Financial results for the quarter ended June 30 , 2023 are available on the website of BSE Limited ( URL : [www.bseindia.com](http://www.bseindia.com) ) , on the website of NSE Limited ( URL : [www.nseindia.com](http://www.nseindia.com) ) and on company's website ( URL : [www.pritikaautoindustries.com](http://www.pritikaautoindustries.com) ).
7. The Board of Directors of Pritika Auto Industries Limited at its meeting held on 14th August 2021 had considered and approved a Draft Scheme of Arrangement for Demerger and vesting of the "Automotive/Tractor/Engineering Components Business Undertaking " ( Demerged Undertaking ) of Pritika Industries Limited ( Demerged Company ) as a going concern into Pritika Auto Industries Limited ( Resulting Company ) , as may be modified from time to time under Section 230 to 232 of The Companies Act , 2013 .Requisite no objection from BSE Limited and NSE Limited have been received . The Scheme has been filed to Hon'ble NCLT , Chandigarh Bench and are subject to sanction of Hon'ble NCLT.
8. Previous period figures have been regrouped/reclassified and restated wherever considered necessary to make them comparable.

Date: 14-08-2023  
Place: Mohali



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

Harpreet Singh Nibber  
Managing Director  
DIN No. 00239042







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Website : www.pritikaautoindustries.com

Date: 14<sup>th</sup> August, 2023

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,

The brief profile of M/s. A K Sood & Associates, Chartered Accountants, appointed as Internal Auditor of the company for the Financial Year 2023-24 is given hereunder.

**Brief Profile of M/s. A K Sood & Associates, Chartered Accountants**

Name of the firm and address of its Head Office	A.K.Sood & Associates SCO 126-127, (2 <sup>nd</sup> Floor), Sector 8-C, Chandigarh - 160009 Mob:9814017379, 9876735533 E-mail: <a href="mailto:aksood_53@hotmail.com">aksood_53@hotmail.com</a>
Registration No of the firm with I.C.A.I.	000072N
Partnership firm or Proprietary concern	Partnership Firm
Date of formation of firm	21.02.1977
No. of year of experience in continuous practice of the senior most partner.	45 years
<b>Detail of Members</b>	It's a partnership concern of 8 Full time CA Members with diverse experience
Ashok Kumar Sood	FCA 80232
Surendrajit Singh Uppal	FCA 12674
Subhash Bindlish	FCA 81521
Prem Kumar Gupta	FCA 80246
Rajeev Gupta	FCA 090761
Sonal Bansal	FCA 505437
Gaurav Sood	FCA 507583
Gautam Mittal	FCA 527079

<b>Detail of Audit work of the firm</b>	<p>Incepted in the year 1977, it is a partnership firm, offering rich &amp; varied works in the field of Auditing, Taxation, Project Consultancy, Financing etc</p> <p>The Firm is under the able leadership of industry experts and marked its presence in the field of legal, management and accounting.</p>
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Kindly take the above on record.

Thanking you.

Yours faithfully  
For Pritika Auto Industries Ltd.

Harpreet Singh Nibber  
Managing Director  
DIN:00239042

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

**CSE Scrip Code: 18096**