



# PRITIKA AUTO INDUSTRIES LTD.

(Formerly known as Shivkrupa Machineries and Engineering Services Limited)

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: 22<sup>nd</sup> May, 2019

To Department of Corporate Service BSE Limited, P.J.Towers, Dalal Street, Mumbai --400 001	To The Calcutta Stock Exchange Limited, 7, Lyons Range Calcutta- 700 001
--	---

**BSE Scrip Code: 539359**

**CSE Scrip Code: 18096**

Dear Sir/ Madam,

**Sub: Outcome of the Meeting of Board of Directors held on 22<sup>nd</sup> May, 2019.**

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 today, i.e. Wednesday, May 22, 2019, inter alia, has approved the following items:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and year ended March 31, 2019.
2. Recommended the Dividend of Rs. 0.50 i.e 5% per fully paid up equity share of Rs.10/- each for the financial year 2018-19 on all equity shares subject to the approval of the Shareholders at the ensuing Annual General Meeting.
3. Accepted resignation of Mr. Ramesh Chander Saini from the post of Chief Financial Officer upon his retirement w.e.f. 30<sup>th</sup> April, 2019.
4. Accepted resignation of Mr. Vedant Bhatt from the post of Company Secretary w.e.f. 22<sup>nd</sup> May, 2019.
5. Appointed Mr. Narinder Kumar Tyagi, as Chief Financial Officer w.e.f. 22<sup>nd</sup> day of May, 2019.
6. Appointed Mr. Chander Bhan Gupta, as Company Secretary and Compliance Officer w.e.f. 22<sup>nd</sup> day of May, 2019.
7. Appointed M/s. S K Sikka & Associates, Companies Secretaries, Chandigarh as Secretarial Auditor for the year 2019-20.



Please find attached herewith the following:


1. Audited Financial Results (Standalone and Consolidated) for the Quarter and year ended March 31, 2019 and Statement of Assets and Liabilities.
2. Auditors Report on the Audited Financial Results- Standalone and Consolidated
3. Declaration of the Unmodified Auditors' Report (Standalone and Consolidated).

We further inform that the Board Meeting commenced at 3.00 p.m. today and concluded at 5:15 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

**INDEPENDENT AUDITOR'S REPORT ON  
AUDIT OF STANDALONE FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
PRITIKA AUTO INDUSTRIES LIMITED**

- 1) We have audited the accompanying statement of standalone Ind AS Financial Results of **M/s Pritika Auto Industries Limited (the "Company")** for the quarter and year ended 31st March, 2019 (the "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2) The Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement as it relates to the quarter ended March 31, 2019, has been compiled from the related interim condensed standalone financial statements prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2019, has been compiled from the related annual standalone financial statements prepared in accordance with Indian Accounting Standards, 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 an opinion on the Statement based on our audit of such interim condensed standalone financial statements and annual standalone financial statements.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessment, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.



- 4) In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 date July 5, 2016; and
  - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the Profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.
- 5) The Statement includes the results for the Quarter ended 31<sup>st</sup> March, 2019 being the balancing figure between audited figure in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited reviewed by us.

**For Sunil Kumar Gupta & Co.**

Chartered Accountants

Firm Registration No: 003645N



Rahul Goyal

Partner

Membership No. 540880

Place : Mohali

Date : 22-05-2019



# PRITIKA AUTO INDUSTRIES LTD.

(Formerly known as Shivkrupa Machineries and Engineering Services Limited)

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@pratikaautoindustries.com, compliance@pratikaautoindustries.com

Website : www.pritikaautoindustries.com

## Statement of Standalone Audited Financial Results For the Quarter & Year Ended 31st March, 2019

(Rs. In Lakhs)

PARTICULARS		STANDALONE				
		Quarter Ended			Year Ended	
		31/03/2019	31/12/2018	31/03/2019	31/03/2019	31/03/2019
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operation	4,160.49	4,722.65	4,339.34	19,515.93	17,194.87
2	Other Income	61.67	59.81	27.59	194.53	61.48
3	Total Revenue (1+2)	4,222.16	4,782.46	4,366.93	19,710.46	17,256.35
4	<b>EXPENSES</b>					
	a) Cost of Material Consumed	2,268.59	2,884.75	2,741.67	11,625.08	10,738.09
	b) Purchase of Stock-in-trade	-	-	(0.32)	-	-
	c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	251.58	(233.12)	(184.27)	(107.60)	(516.12)
	d) Excise duty on sale of goods	-	-	-	-	190.66
	e) Employee benefits expense	311.62	296.54	328.87	1,163.56	1,021.30
	f) Finance Costs	172.14	193.62	60.10	696.49	554.30
	g) Depreciation and amortisation expense	126.65	131.58	135.50	582.13	568.04
	h) Other Expenses	921.57	1,058.84	632.31	3,996.77	3,280.56
	<b>TOTAL EXPENSES</b>	<b>4,052.15</b>	<b>4,332.21</b>	<b>3,713.86</b>	<b>17,956.43</b>	<b>15,836.83</b>
5	Profit/(Loss) Before Exceptional Items (3-4)	170.01	450.25	653.07	1,754.03	1,419.52
6	Exceptional Items	-	-	-	-	-
7	Profit/(Loss) Before Tax (5-6)	170.01	450.25	653.07	1,754.03	1,419.52
8	Tax Expense					
	(1) Current Tax	(20.58)	85.82	183.01	351.75	353.32
	(2) Deferred Tax	(47.87)	29.21	77.27	(2.29)	(50.93)
9	Profit/(Loss) from continuing Operations (7-8)	238.46	335.22	392.79	1,404.57	1,117.13
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)	238.46	335.22	392.79	1,404.57	1,117.13
14	Other comprehensive Income					
	A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(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)	238.46	335.22	392.79	1,404.57	1,117.13
16	Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each ( not annualised )					
	a) Basic ( in Rs. )	1.36	2.29	2.68	7.98	7.63
	b) Diluted ( in Rs. )	1.35	2.29	2.68	7.97	7.63



**NOTES:**

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd May, 2019. The
- Statutory auditors have carried out audit of Financial results for the quarter and year ended 31st March, 2019 and have expressed unmodified audit opinion. These financial results have been prepared with Indian Accounting Standards ( Ind AS ) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies ( Indian Accounting Standards ) Rule 2015 and relevant amendments thereafter .
  - In accordance with Ind AS-108 "Segment Reporting" the company has only one reportable primary business segment i.e "Manufacturing of Tractor and Automobile Parts".
  - The Scheme of Amalgamation under section 230 and 232 and other applicable provisions of The Companies Act, 2013 between Pritika Autocast Limited , Nibber Castings Private limited ( Transferor Companies ) and Pritika Auto Industries Limited ( Transferee Company ) has been approved by the National Company Law Tribunal, Bench Chandigarh ( NCLT) vide its order dated 06th February 2019 with April 1, 2017 as the appointed date. Upon filling of copy of order with the Registrar Of Companies (ROC) on March 18, 2019, the scheme has become effective and the effect there of has been given in the accounts.
  - The financial results of the Company for the quarter ended December 31, 2018 and year ended March 31, 2018 were earlier approved by the Board of Directors at its meeting held on February 12, 2019 and May 29, 2018 respectively . The aforesaid results have been updated by the Company , so as to give effect to the said scheme.

Rs. in Lakhs

Particulars	Quarter ended				Year ended	
	December 31, 2018 ( Unaudited )		March 31, 2018 ( Audited )		March 31, 2018 ( Audited )	
	Merged	Unmerged	Merged	Unmerged	Merged	Unmerged
Total Revenue	4,782.46	89.46	4,366.93	101.84	17,256.35	127.88
Total Expenses	4,332.21	16.56	3,713.86	9.47	15,836.83	44.01
Profit before Tax	450.25	72.9	653.07	92.37	1419.52	83.87
Income Tax	115.03	18.95	260.28	23.14	302.39	23.14
Profit after Tax	335.22	53.95	392.79	69.23	1,117.13	60.73

- The highlights of the updated Statement of Profit & Loss consequent to merger are provided above along with the comparison on unmerged basis for the relevant period as required by Regulation 30 read with clause (c) to part A of Schedule III of SEBI ( Listing obligation and Disclosure Requirements ) Regulations , 2015.
- Ind AS 115 Revenue from contracts with customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces exiting revenue recognition requirements. There were no significant adjustments required to the retained earnings as at April, 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurements of revenue and related items in the financial results.
  - Effective 1st July, 2017 Sales are recorded net of GST whereas earlier sales were recorded gross of excise duty which formed part of expenses . Hence revenue of operations for the year ended 31st March 2019 are not comparable with previous period corresponding figures .
  - The Board of Directors has recommended , subject to the approval of shareholders , dividend of 50 paise per equity share of Face Value of Rs. 10 /- ( Rs. Ten only ) each for the year ended March 31 , 2019 on 1,77,34,500 equity shares amounting to Rs. 106.89 lakhs ( including tax on dividend of Rs. 18.22 lakhs).
  - The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial year.
  - The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
  - Previous period figures have been regrouped/reclassified and restated wherever considered necessary.

Date:22-05-2019  
Place:Mohali

*Signed for  
Identification  
purposes*



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

(Harpreet Singh Nibber)  
Managing Director  
DIN No. 00239042



**INDEPENDENT AUDITOR'S REPORT ON  
AUDIT OF CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
PRITIKA AUTO INDUSTRIES LIMITED**

- 1) We have audited the accompanying statement of Consolidated Ind AS Financial Results of **M/s Pritika Auto Industries Limited (the "Company")** and its subsidiary (the Company and its subsidiary together referred to as "the Group") for the quarter and year ended 31st March, 2019 (the "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2) The Statement is the responsibility of the Holding Company's Management and is approved by the Board of Directors. The Statement as it relates to the quarter ended March 31, 2019, has been compiled from the related interim consolidated financial statements prepared in accordance with Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2019, has been compiled from the related annual consolidated financial statements prepared in accordance with Indian Accounting Standards, 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 an opinion on the Statement based on our audit of such interim consolidated standalone financial statements and annual consolidated financial statements.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risks assessment, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.



- 4) We did not audit the financial statement of one subsidiary whose financial statements reflect total assets of Rs 3677.45 lakhs as at 31<sup>st</sup> March, 2019, total revenue of Rs 1646.49 for the year ended on that date, as considered in the consolidated financial result. These financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, and our report in terms of Regulation 33 read with Regulation 63 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 with SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July, 2016, in so far as it relates to the aforesaid subsidiary are based solely on the reports of such other auditors.
- 5) In our opinion and to the best of our information and according to the explanations given to us, and based on the financial statements audited by other auditors, referred to in paragraph 4 above, the statement;
- (a) include the results of one subsidiary company i.e. M/s Pritika Engineering Components Private Limited.
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 date July 5, 2016; and
- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the Consolidated Profit, total comprehensive income for the period and other financial information of the Group for the quarter and year ended March 31, 2019.

**For Sunil Kumar Gupta & Co.**

Chartered Accountants

Firm Registration No: 003645N



A handwritten signature in blue ink that reads 'Rahul'.

Rahul Goyal

Partner

Membership No. 540880

Place : Mohali

Date : 22-05-2019





# PRITIKA AUTO INDUSTRIES LTD.

(Formerly known as Shivkrupa Machineries and Engineering Services Limited)

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

## Statement of Consolidated Audited Financial Results For the Quarter & Year Ended 31st March , 2019

(Rs. In Lakhs)

PARTICULARS	Quarter Ended			Year Ended	
	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from Operation	4,667.93	5190.00	4,339.34	20,971.20	17,194.87
2 Other Income	52.48	52.66	27.59	165.36	61.48
3 Total Revenue (1+2)	4720.41	5242.66	4,366.93	21,136.56	17,256.35
4 EXPENSES					
a) Cost of Material Consumed	2,548.16	3203.16	2,741.67	12,624.01	10,738.09
b) Purchase of Stock-in-trade	-	-	(0.32)	-	-
c) Changes in Inventories of finished goods, work-in-progress and Stock-in-trade	206.12	(296.91)	(184.27)	(348.04)	(516.12)
d) Excise Duty on sale of goods	-	-	-	-	190.66
e) Employee benefits expense	350.21	331.90	331.97	1,272.41	1,024.40
f) Finance Costs	186.68	227.40	65.19	785.27	559.39
g) Depreciation and amortisation expense	141.23	144.33	135.50	633.35	568.04
h) Other Expenses	1,052.72	1193.88	634.76	4,405.67	3,283.01
TOTAL EXPENSES	4,485.12	4803.76	3,724.50	19,372.67	15,847.47
5 Profit /(Loss) Before Exceptional Items (3-4)	235.29	438.90	642.43	1,763.89	1,408.88
6 Exceptional Items	-	-	-	-	-
7 Profit/(Loss) Before Tax (5-6)	235.29	438.90	642.43	1,763.89	1,408.88
8 Tax Expense					
(1) Current Tax	(20.58)	85.82	183.01	351.75	353.32
(2) Deferred Tax	(31.17)	14.80	77.27	-	(50.93)
9 Profit/(Loss) from continuing Operations (7-8)	287.04	338.28	382.15	1,412.14	1,106.49
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)	287.04	338.28	382.15	1,412.14	1,106.49
14 Other comprehensive Income	-	-	-	-	-
A. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
(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	287.04	338.28	382.15	1,412.14	1,106.49
16 Earning per equity share (for discontinued & continued operations) of face value of Rs. 10 each (not annualised )					
a) Basic ( In Rs.)	1.63	1.93	2.61	8.03	7.56
b) Diluted ( In Rs.)	1.63	1.93	2.61	8.01	7.56



Notes :

- The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd May , 2019. The Statutory auditors have carried out audit of financial results for the quarter and year ended 31st March ,2019 and have expressed unmodified audit opinion. These financial results have been prepared with Indian Accounting Standards ( Ind AS ) as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies ( Indian Accounting Standards ) Rule 2015 and relevant amendments thereafter .
- 2 In accordance with Ind AS-108 "Segment Reporting" the company has only one reportable primary business segment i.e "Manufacturing of Tractor and Automobile Parts".
  - 3 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 .
  - 4 The CFO certificate in respect of the above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- Ind AS 115 "Revenue from contracts with customers" , mandatory for reporting periods beginning on or after April 1, 2018, replaces exiting revenue recognition requirements. There were no significant adjustments required to the retained earnings as at April,2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurements of revenue and related items in the financial results.
- 6 The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial year .
  - 7 Previous period figures have been regrouped/reclassified and restated wherever considered necessary.

Date:22-05-2019  
Place:Mohali

*Signed for  
Identification  
purposes*



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

  
Harpreet Singh Nibber  
Managing Director  
DIN No. 00239042





# PRITIKA AUTO INDUSTRIES LTD.

(Formerly known as Shivkrupa Machineries and Engineering Services Limited)

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

## Statement of Assets & Liabilities as at 31st March, 2019

Particulars	Standalone		Rs. in Lakhs Consolidated	
	As At 31st March 2019	As At 31st March 2018	As At 31st March 2019	As At 31st March 2018
	Audited	Audited	Audited	Audited
<b>Assets</b>				
(1) Non-current assets				
(a) Property, Plant and Equipment	6,161.11	4,708.46	7,840.44	4,708.69
(b) Capital work in progress	238.12	726.18	887.95	726.18
(c) Goodwill	1,354.77	1,354.77	1,354.77	1,354.77
(d) Financial Assets				
- Investments	522.99	451.00	23.00	1.00
- Other financial assets	496.83	252.72	114.33	124.83
(e) Deferred Tax Assets (net)	183.42	29.19	185.32	29.17
(f) Other Non-Current Assets	83.46	83.56	141.43	97.76
Total Non-current assets	9,040.70	7,605.88	10,547.24	7,042.40
(2) Current assets				
(a) Inventories	5,096.26	4,809.93	5,593.31	4,809.94
(b) Financial Assets				
- Trade Receivables	4,362.61	3,770.25	4,743.23	3,770.24
- Cash and Cash Equivalents	47.85	311.77	52.97	446.92
- Bank balances other than cash and cash equivalents	87.63	75.05	128.98	75.05
- Other Current Financial Assets	1,724.77	1,361.92	1,743.56	2,729.94
(c) Other Current Assets	195.30	310.71	410.83	349.24
Total current assets	11,514.42	10,639.63	12,672.88	12,181.33
Total Assets	20,555.12	18,245.51	23,220.12	19,223.73
<b>EQUITY AND LIABILITIES</b>				
(1) Equity				
(a) Equity Share Capital	1,773.45	1,755.95	1,773.45	1,755.95
(b) Other Equity	9,770.82	7,773.60	9,767.68	7,762.89
Total Equity	11,544.27	9,529.55	11,541.13	9,518.84
(2) Non-Current Liabilities				
(a) Financial Liabilities				
- Borrowings	1,140.21	872.68	2,330.21	1,856.62
(b) Provisions	128.34	138.68	128.34	138.68
(c) Deferred Tax Liabilities (net)	162.51	121.66	164.80	121.66
(d) Other non-current liabilities			532.00	
Total non-current liabilities	1,431.06	1,133.02	3,155.35	2,116.96
(4) Current Liabilities				
(a) Financial Liabilities				
- Borrowings	3,059.57	3,332.30	3,250.20	3,332.30
- Trade Payables	1,763.17	1,712.66	1,996.59	1,712.67
- Other Financial Liabilities	2,216.49	1,919.88	2,686.67	1,923.74
(b) Other Current Liabilities	355.32	377.03	403.36	377.03
(c) Provisions	185.24	241.07	186.81	242.19
Total current liabilities	7,579.79	7,582.94	8,523.63	7,587.93
Total Equity and Liabilities	20,555.12	18,245.51	23,220.12	19,223.73

Signed for  
Identification  
Purposes

PLACE : MOHALI  
DATE : 22-05-2019



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

(Harpreet Singh Nibber)  
Managing Director  
DIN No. 00239042





# PRITIKA AUTO INDUSTRIES LTD.

(Formerly known as Shivkrupa Machineries and Engineering Services Limited)

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

## **Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby state that the Statutory Auditors of the Company M/s Sunil Kumar Gupta & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the year ended March, 31, 2019.

Kindly take the same on record.

Thanking you

Yours Faithfully

For Pritika Auto Industries Ltd.

Narinder Kumar Tyagi  
Chief Financial Officer  
Date: May 22, 2019

