25th August, 2026

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra- Kurla Complex
Bandra (E), Mumbai 400051

NSE Symbol: PRITIKA

Dear Sir/Ma'am,

Subject: Intimation pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing a copy of the Annual Report of the company for the financial year ended 31st March, 2026 together with the Notice dated 19th August, 2026 convening 9th Annual General Meeting of the company on Thursday, the 17th September, 2026 at the Registered Office of the Company at Plot No. C-94, Phase-VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160055 at 10:30 A.M. The said notice forms a part of the Annual Report. The Annual Report is also available on the website of the company at https://www.pritikaengineering.com/2025-26.pdf

The remote e-voting facility has been made available to the Members of the company through e-voting service provided by NSDL, to exercise their right to vote on the agenda items as stated in the Notice of Annual General Meeting. The e-voting will commence on Monday, the 14th September, 2026 at 9:00 A.M. and will close on Wednesday, the 16th September, 2026 at 5:00 P.M.

We further inform you that Thursday, the 10th September, 2026 has been fixed as Cut-off date for determining the eligibility for remote e-voting and voting at the AGM.

Kindly take the above information on your record.

Thanking you,

Yours Faithfully,
For **Pritika Engineering Components Limited**

Karan Malhotra
Digitally signed by Karan Malhotra
Date: 2026.08.25 10:19:52 +05'30'

Karan Malhotra
Company Secretary & Compliance Officer

PRITIKA
ENGINEERING COMPONENTS LIMITED

9TH ANNUAL REPORT

2026

www.pritikaengineering.com

PRITIKA Group of Industries
Casting | Machining | Sub- Assembly

Board of Directors

Mr. Harpreet Singh Nibber	Chairman & Managing Director
Mr. Ajay Kumar	Director
Mr. Narinder Kumar Tyagi	Director & CFO
Mr. Bishwanath Choudhary	Independent Director
Mrs. Neha	Independent Director
Mr. Aman Tandon	Independent Director

Statutory Auditors

M/s Sunil Kumar Gupta & Co.,
Chartered Accountants

Bankers

SIDBI
HDFC Bank
Bank of India

Chief Financial Officer

Mr. Narinder Kumar Tyagi

Registrar & Transfer Agent

MUFG Intime India Private Limited
(Formerly Link Intime India Private Limited)
Regd. Office: C-101, Embassy 247
1st Floor, L.B.S. Marg, Vikhroli West,
Mumbai, 400083, Maharashtra
Tel : +91 22 4918 6000
Email: mumbai@in.mpms.mufg.com

Company Secretary

Mr. Karan Malhotra

Registered Office

Plot No. C-94, Phase-VII,
Industrial Focal Point
S.A.S Nagar, Mohali
Punjab - 160055

Works

Village Simbli, Phagwara-Hoshiarpur Road, Tehsil
& District Hoshiarpur,
Punjab-146001

CIN

L28999PB2018PLC047462

Website

www.pritikaengineering.com

E-mail

compliance.pecl@pritikagroup.com

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NOTICE

NOTICE IS HEREBY GIVEN THAT THE 9th ANNUAL GENERAL MEETING OF THE MEMBERS OF PRITIKA ENGINEERING COMPONENTS LIMITED ("THE COMPANY") WILL BE HELD ON THURSDAY, 17TH SEPTEMBER, 2026 AT 10.30 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT PLOT NO. C-94, PHASE-VII, INDUSTRIAL FOCAL POINT, S.A.S NAGAR, MOHALI, PUNJAB – 160055 TO TRANSACT FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO. 1 – ADOPTION OF FINANCIAL STATEMENTS

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and auditors thereon.

ITEM NO. 2 – ADOPTION OF CONSOLIDATED FINANCIAL STATEMENTS

To receive, consider and adopt the Consolidated Audited Financial Statements of the Company for the financial year ended March 31, 2026 and the reports of the auditors thereon.

ITEM NO. 3 - APPOINTMENT OF MR. AJAY KUMAR (DIN: 02929113) DIRECTOR RETIRING BY ROTATION

To appoint a director in place of Mr. Ajay Kumar (DIN: 02929113) who retires by rotation and being eligible, offers himself for re-appointment.

To consider and if thought fit, to pass with or without modifications the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of section 152 and other applicable provisions of Companies Act, 2013, Mr. Ajay Kumar (DIN: 02929113) who retires by rotation and being eligible offers himself for reappointment, is appointed as director of the company, liable to retire by rotation."

ITEM NO. 4 - RE-APPOINTMENT OF STATUTORY AUDITORS OF THE COMPANY

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to provision of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification thereof for the time being in force and as may be enacted from time to time), approval of the members of the Company be and is hereby accorded for reappointment of M/s. Sunil Kumar Gupta & Co., Chartered Accountants, New Delhi (FRN: 003645N) as Statutory Auditors of the Company to hold office for the second consecutive term of two years from the conclusion of 9th Annual General Meeting until the conclusion of 11th Annual General Meeting of the Company to be held for the Financial Year 2027-28 at such remuneration as may be decided by the Board of Directors of the company (or any committee thereof) in consultation with the Statutory Auditors.

RESOLVED FURTHER THAT any of the Directors and/or Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters and things as may be necessary and expedient to give effect to this resolution."

SPECIAL BUSINESS:

ITEM NO. 5- RE-APPOINTMENT OF MR. AMAN TANDON (DIN: 02159395) FOR SECOND CONSECUTIVE TERM AS A NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass with or without modification(s), the following resolution, as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 149, 150 and 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), and Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulation 25(2A) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company in their respective meeting held on 07.08.2026, Mr. Aman Tandon (DIN: 02159395), who was appointed as an Independent Director of the Company for the first term upto 24.08.2026 and who being eligible for re-appointment as an Independent Director and has submitted a declaration that he meets the criteria of Independence as provided in Section 149(6) of the Act as well as Regulation 16(1)(b) of SEBI (LODR) Regulations, 2015 along with his consent and in respect of whom the Company has received a notice in writing from a member under Section 160(1) of the Act proposing his candidature for the office of Director, be and is hereby re-appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a second term of five consecutive years effective from 25.08.2026 to 24.08.2031.

RESOLVED FURTHER THAT pursuant to the provisions of Sections 149, 197 and other applicable provisions, if any of the Companies Act, 2013 read with rules made there under (including any statutory amendment(s) or modification(s) thereto or substitution(s) or re-enactment(s) made thereof for the time being in force), Mr. Aman Tandon (DIN: 02159395) be paid such fees as the Board of Directors or the Nomination and Remuneration Committee may approve from time to time which shall however be subject to the limits prescribed in the Act from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any of the Directors and/or Company Secretary of the Company be and are hereby severally authorized, on behalf of the Company, to do all acts, deeds, matters and things as deem necessary, and to sign, execute and submit all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing of necessary E-form with the Registrar of Companies."

ITEM No. 6- TO APPROVE PAYMENT OF REMUNERATION TO MR. AJAY KUMAR (NON-EXECUTIVE DIRECTOR) FOR THE FINANCIAL YEAR 2026-27, WHICH MAY EXCEED FIFTY PER CENT OF THE TOTAL REMUNERATION PAYABLE TO ALL THE NON-EXECUTIVE DIRECTORS OF THE COMPANY

To consider and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Regulation 17(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder, as amended, approval of the members of the Company be and is hereby accorded for payment of remuneration to Mr. Ajay Kumar (DIN: 02929113), Non-Executive Director, for the Financial Year 2026-27, which may exceed fifty per cent of the total remuneration that may be payable to all Non-Executive Directors of the Company for the Financial Year 2026-27.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any of the Directors and/or Company Secretary of the Company be and are hereby severally authorized, on behalf of the Company, to do all acts, deeds, matters and things as deem necessary, and to sign, execute and submit all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing of necessary e-forms with the Registrar of Companies."

ITEM NO. 7- APPROVAL FOR RELATED PARTY TRANSACTIONS WITH PRITIKA AUTO INDUSTRIES LTD.

To consider and if thought fit, to pass with or without modifications the following resolution as an Ordinary Resolution

"**RESOLVED THAT** pursuant to the provisions of Section 2(76), Section 188 of the Companies Act, 2013 (Act) and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, and in terms of Regulation 2(1) (zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), read with SEBI Circulars dated June 26, 2025 and October 13, 2025 with respect to revised Industry Standards on "Minimum Information to be provided to the audit committee and shareholders for approval of Related Party Transactions" ("SEBI Circular on RPTs Industry Standards") as amended from time to time, read with the Company's Policy on Related Party Transactions and subject to the other requisite statutory/ regulatory approvals, if any, required, and based on the prior approval of the audit committee ("Audit Committee") and the Board of Directors of the Company (hereinafter referred to as the "Board"), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company for the material modification to the Related Party Transactions with Pritika Auto Industries Ltd. previously approved by the members in the Annual General Meeting held on 06.09.2024. The Company is allowed to enter into related party transaction(s) and/ or carrying out and/ or continuing with existing contracts/ arrangements/ transactions or modification(s) of contracts/ arrangements/ transactions or as fresh and independent transaction(s) or otherwise whether individually or series of transaction(s) taken together or otherwise, with Pritika Auto Industries Ltd, (CIN: L45208PB1980PLC046738), holding Company, a related party of the Company, on such material terms and conditions as may be mutually agreed for a period of five financial years from FY 2026-27 to FY 2030-31, with relation to i) purchase of Auto components/ parts, castings, scrap; ii) sale of Auto components/ parts, castings, scrap iii) taking inter-corporate loans and payment of interest thereon ; iv) availing services/ Job Work; v) providing services/Job Work ; vi) taking corporate guarantee/ security/ surety/ indemnity /comfort letter, in connection with loans/ business; vii) investment in shares, other securities and instruments by Pritika Auto Industries Limited in Pritika Engineering Components Ltd.; viii) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business(including reimbursement of expenses/other expenses paid or received) (hereinafter collectively referred to as 'related party transactions') for the Cumulative value of transactions not exceeding Rs. 455.00 crore, Rs. 558.00 crore, Rs. 666.00 crore, Rs. 802.00 crore and Rs. 960.00 crore for the financial year 2026-27, 2027-28, 2028-29, 2029-30 and 2030-31 respectively, on the terms and conditions mentioned in the explanatory statement, provided herein, however that the contracts, agreements, arrangements and transactions so carried out shall be at arm's length basis and in Company's ordinary course of business.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber, Chairman and Managing Director, Mr. Ajay Kumar, Director, Mr. Narinder Kumar Tyagi, Director & Chief Financial Officer and Mr. Karan Malhotra, Secretary of the Company be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities, if any, in this regard and deal with any matters, take necessary steps as may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution and all related party transactions already entered into by the Company with Pritika Auto Industries Limited be and are hereby approved, ratified and confirmed in all respects."

ITEM NO. 8- APPROVAL FOR RELATED PARTY TRANSACTIONS WITH MEETA CASTINGS LTD.

To consider and if thought fit, to pass with or without modifications the following resolution as an Ordinary Resolution

"**RESOLVED THAT** pursuant to the provisions of Section 2(76), Section 188 of the Companies Act, 2013 (Act) and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, and in terms of Regulation 2(1) (zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), read with SEBI Circulars dated June 26, 2025 and October 13, 2025 with respect to revised Industry Standards on "Minimum Information to be provided to the audit committee and shareholders for approval of Related Party Transactions" ("SEBI Circular on RPTs Industry Standards") as amended from time to time, read with the Company's Policy on Related Party Transactions and subject to the other requisite statutory/ regulatory approvals, if any, required, and based on the prior approval of the audit committee ("Audit Committee") and the Board of Directors of the Company (hereinafter referred to as the "Board"), the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company for the material modification to the Related Party Transactions with Meeta Castings Ltd. previously approved by the members in the Annual General Meeting held on 06.09.2024. The Company is allowed to enter into related party transaction(s) and/ or carrying out and/ or continuing with existing contracts/ arrangements/ transactions or modification(s) of contracts/ arrangements/ transactions or as fresh and independent transaction(s) or otherwise whether individually or series of transaction(s) taken together or otherwise, with Meeta Castings Ltd, (CIN: U27100PB2022PLC055438), subsidiary Company, a related party of the Company, on such material terms and conditions as may be mutually agreed for a period of five financial years from FY 2026-27 to FY 2030-31, with relation to i) purchase of Auto components/parts, castings, scrap; ii) sale of Auto components/ parts, castings, scrap iii) giving inter-corporate loans and receiving of interest thereon; iv) availing services/ Job Work; v) providing services/Job Work; vi) giving corporate guarantee/security/surety/indemnity/comfort letter, in connection with loans/ business; vii) investment by Pritika Engineering Components Ltd. in shares, securities and other instruments of Meeta Castings Ltd.; viii) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business(including reimbursement of expenses/other expenses paid or received) (hereinafter collectively referred to as 'related party transactions') for the Cumulative value of transactions not exceeding Rs. 140.00 crore, Rs. 200.00 crore, Rs. 240.00 crore, Rs. 291.00 crore and Rs. 335.00 crore for the financial year 2026-27, 2027-28, 2028-29, 2029-30 and 2030-31 respectively, on the terms and conditions mentioned in the explanatory statement, provided herein, however that the contracts, agreements, arrangements and transactions so carried out shall be at arm's length basis and in Company's ordinary course of business.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber, Chairman and Managing Director, Mr. Ajay Kumar, Director, Mr. Narinder Kumar Tyagi, Director & Chief Financial Officer and Mr. Karan Malhotra, Secretary of the Company be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities, if any, in this regard and deal with any matters, take necessary steps as may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution and all related party transactions already entered into by the Company with Meeta Castings Limited be and are hereby approved, ratified and confirmed in all respects."

ITEM NO. 9- APPROVAL FOR RELATED PARTY TRANSACTIONS BY MEETA CASTINGS LTD., SUBSIDIARY OF THE COMPANY, WITH PRITIKA AUTO INDUSTRIES LTD.

To consider and if thought fit, to pass with or without modifications the following resolution as an Ordinary Resolution

"**RESOLVED THAT** pursuant to the provisions of Section 2(76), Section 188 of the Companies Act, 2013 (Act) and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended from time to time, and in terms of Regulation 2(1) (zc) and 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), read with SEBI Circulars dated June 26, 2025 and October 13, 2025 with respect to revised Industry Standards on "Minimum Information to be provided to the audit committee and shareholders for approval of Related Party Transactions" ("SEBI Circular on RPTs Industry Standards") as amended from time to time, read with the Company's Policy on Related Party Transactions and subject to the other requisite statutory/ regulatory approvals, if any, required, and based on the prior approval of the audit committee ("Audit Committee") and the Board of Directors of the Company (hereinafter referred to as the "Board"), the consent of the members of the Company be and is hereby accorded to the Board of Directors of Meeta Castings Ltd., Subsidiary Company to enter into related party transaction(s) and/ or carrying out and/ or continuing with existing contracts/ arrangements/ transactions or modification(s) of contracts/ arrangements/ transactions or as fresh and independent transaction(s) or otherwise whether individually or series of transaction(s) taken together or otherwise, by Meeta Castings Ltd, (CIN: U27100PB2022PLC055438), subsidiary Company, with Pritika Auto Industries Ltd. (CIN: L45208PB1980PLC046738) a related party of the Company, on such material terms and conditions as may be mutually agreed for a period of five financial years from FY 2026-27 to FY 2030-31, with relation to i) purchase of Auto components/ parts, castings, scrap; ii) sale of Auto components/ parts, castings, scrap iii) taking inter-corporate loans and payment of interest thereon; iv) availing services/ Job Work; v) providing services/Job Work; vi) taking corporate guarantee/security/surety/indemnity/comfort letter, in connection with loans/ business; vii) investment in shares, other securities and instruments by Pritika Auto Industries Ltd. in Meeta Castings Ltd..; viii) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business(including reimbursement of expenses/other expenses paid (hereinafter collectively referred to as 'related party transactions') for the Cumulative value of transactions not exceeding Rs. 135.00 crore, Rs. 175.00 crore , Rs. 215.00 crore, Rs. 260.00 crore and Rs. 312.00 crore for the financial year 2026-27, 2027-28, 2028-29, 2029-30 and 2030-31 respectively, on the terms and conditions mentioned in the explanatory statement, provided herein, however that the contracts, agreements, arrangements and transactions so carried out shall be at arm's length basis and in Company's ordinary course of business of Meeta Castings Ltd.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, Directors of Meeta Castings Ltd. be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities, if any, in this regard and deal with any matters, take necessary steps as may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board of Meeta Castings Ltd. be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution and all related party transactions already entered into by the Subsidiary i.e. Meeta Castings Limited with Pritika Auto Industries Limited be and are hereby approved, ratified and confirmed in all respects."

ITEM NO. 10- ISSUANCE OF UP TO 50,00,000 EQUITY SHARES ON PREFERENTIAL BASIS UPON CONVERSION OF OUTSTANDING UNSECURED LOAN INTO EQUITY, TO THE PERSON BELONGING TO 'PROMOTER & PROMOTER GROUP'

To consider and, if thought fit, to pass with or without modification(s), the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the "Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014, as amended and other relevant rules made there under (including any statutory modification(s) thereto or re-enactment thereof for the time being in force), enabling provisions in Memorandum and Articles of Association of Pritika Engineering Components Limited (the Company'), provisions of the uniform listing agreements entered into by the Company with the relevant stock exchange where the shares of the Company are listed ("Stock Exchange"), and in accordance with the guidelines, rules and regulations of the Securities and Exchange Board of India ("SEBI"), as amended including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time ("SEBI ICDR Regulations"), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended from time to time (the "SEBI Takeover Regulations"), as amended from time to time and in accordance with other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by the Ministry of Corporate Affairs, SEBI and / or any other competent authorities, and subject to the approvals, consents, permissions and/or sanctions, as may be required from the Government of India, SEBI, Stock Exchange and any other relevant statutory, regulatory, governmental authorities or departments, institutions or bodies and subject to such terms, conditions, alterations, corrections, changes, variations and/or modifications, if any, as may be prescribed by any one or more or all of them in granting such approvals, consents, permissions and/or sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any Committee, which the Board has constituted or may hereinafter constitute, to exercise one or more of its powers, including the powers conferred hereunder), the consent of the Members of the Company be and is hereby accorded to create, issue, offer and allot, on a preferential basis, up to 50,00,000 (Fifty Lakhs) Equity Shares of face value of Rs. 5/- (Rupees Five Only) fully paid up, at a price of Rs. 64/- (Rupees Sixty Four only) per equity share [i.e. including a premium of Rs. 59/- (Rupees Fifty Nine only) per equity share, or such higher price which shall not be less than the price determined in accordance with Chapter V (Preferential Issue) of the SEBI (ICDR) Regulations to person belonging to Promoter & Promoter Group towards conversion of outstanding unsecured loan into equity shares to the extent of Rs. 32,00,00,000/- (Rupees Thirty Two Crores Only) as mentioned herein below.

S. No.	Name of the Proposed Allottee	Category	No of shares to be allotted
1	Pritika Auto Industries Limited	Promoter	50,00,000
	Total		50,00,000

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of SEBI (ICDR) Regulations, the relevant date for determining the minimum issue price of Equity Shares shall be Tuesday, 18th day of August, 2026, being the date 30 days prior to the date of the Annual General Meeting of the shareholders of the Company scheduled to be held, i.e., Thursday, the 17th day of September, 2026."

RESOLVED FURTHER THAT the aforesaid issue of Equity Shares shall be subject to the following terms and conditions:

a) The outstanding unsecured loans extended by the proposed allottee shall be adjusted towards the subscription /allotment of equity shares, meaning thereby an amount required to be paid towards the consideration for the equity shares shall be set off from the outstanding unsecured loan at the time of subscription of the equity shares.

b) The pre-preferential shareholding of the Proposed Allottee and Equity Shares to be allotted to the Proposed Allottee shall be under lock in for such period as may be prescribed under Chapter V of the SEBI (ICDR) Regulations.

c) The Equity Shares to be allotted to the Proposed Allottee under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock-in provided under SEBI (ICDR) Regulations except to the extent and in the manner permitted there under.

d) The Equity Shares shall be allotted within a period of 15 (fifteen) days from the date of passing shareholder's resolution in this regard, provided where the allotment of the Equity Shares is pending on account of pendency of any approval of such allotment by any regulatory authority, the allotment shall be completed within a period of 15 (fifteen) days from the date of receipt of such approval.

e) Allotment of Equity shares shall only be made in dematerialized form."

RESOLVED FURTHER THAT the Equity Shares proposed to be so allotted shall rank pari-passu in all respects including as to dividend, with the existing fully paid-up Equity Shares of face value of Rs. 5/- each of the Company, subject to the relevant provisions contained In the Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT subject to the receipt of such approvals as may be required underapplicable laws, consent of the Members of the Company be and is hereby accorded to recordthe name and details of the Proposed Allottee in Form PAS-5 and the Board be and is herebyauthorized to make an offer to the Proposed Allottee through Letter of Offer/ PrivatePlacement Offer Letter cum application letter in Form PAS 4 or such other form as prescribed under the Act and SEBI (ICDR) Regulations containing the terms and conditions ("**Offer Document**"),after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchange, and within the timelines prescribed under applicable laws.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber, Managing Director (DIN: - 00239042) and / or Mr. Narinder Kumar Tyagi Director & Chief Financial Officer (DIN:- 00483827) and / or Mr. Karan Malhotra Company Secretary & Compliance Officer of the Company be and are hereby severally authorized on behalf of the Company for the purpose of giving effect to this resolution and authorized to do all such acts, deeds, matters and things as it may in its absolute discretion consider necessary, desirable or expedient including application to Stock Exchange for obtaining of in-principle approval, listing of shares, filing of requisite documents with the Stock Exchange, SEBI, Registrar of Companies, National Securities Depository Limited (NSDL), Central Depository Services (India) Limited (CDSL) and/or such other authorities as may be necessary for the purpose, to resolve and settle any questions and difficulties that may arise in the proposed issue, offer and allotment of the said Equity Shares, signing of all deeds and documents as may be required without being required to seek any further consent or approval of the shareholders."

ITEM NO. 11- RAISING OF FUNDS THROUGH ISSUANCE OF UPTO 12,00,000 EQUITY SHARES ON PREFERENTIAL ALLOTMENT BASIS TO THE INVESTORS - NON-PROMOTER, (PUBLIC) CATEGORY FOR CASH

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 42, 62(1)(c) and all other applicable provisions, if any, of the Companies Act, 2013 and applicable rules made thereunder, including the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and others rules and regulations made thereunder (including any amendment(s), statutory modification(s) or re- enactment(s) thereof), (hereinafter referred to as the 'Act'), in accordance with the provisions of the Memorandum and Articles of Association of Pritika Engineering Components Limited (the Company'), and pursuant to the provisions under the Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended from time to time (the 'SEBI (ICDR) Regulations'), the regulations issued by the Securities and Exchange Board of India ('SEBI'), including the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended from time to time (the "SEBI Takeover Regulations"), Securities And Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019 , the applicable provisions of the Foreign Exchange Management Act, 1999, including any amendment(s), statutory modification(s), variation(s) or re-enactment(s) thereof ("FEMA"), the extant consolidated Foreign Direct Investment Policy, as amended and replaced from time to time ("FDI Policy") and the Foreign Exchange Management (Non-debt Instruments) Rules, 2020, as amended, and such other applicable rules, regulations, guidelines, notifications, circulars and clarifications issued/ to be issued thereon by the Government of India ("GOI"), Ministry of Finance (Department of Economic Affairs) ("MoF"), Department for Promotion of Industry and Internal Trade, Ministry of Corporate Affairs ("MCA"), the Reserve Bank of India ("RBI"), the Securities and Exchange Board of India ("SEBI"), the National Stock Exchange of India Limited (NSE) (the 'Stock Exchange'), any other rules, regulations, guidelines, notifications, circulars and clarifications issued by the Government of India and subject to such other approvals, permissions, sanctions and consents, as may be necessary and on such terms and conditions (including any alterations, modifications, corrections, changes and variations, if any, that may be stipulated while granting such approvals, permissions, sanctions and consents) by any regulatory authorities and which may be accepted by the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the consent, authority and approval of the Members of the Company be and is hereby accorded to the Board to offer, issue and allot upto 12,00,000 (Twelve Lakhs) equity shares of the face value of Rs. 5/- (Rupees Five) each fully paid up, on a preferential basis to the Proposed allottees under Non-Promoter, (Public) category as mentioned herein below at a price of Rs. 64/- (Rupees Sixty Four only) per equity share [i.e. including a premium of Rs. 59/- (Rupees Fifty Nine only) per equity share, or such higher price which shall not be less than the price determined in accordance with Chapter V (Preferential Issue) of the SEBI (ICDR) Regulations.

S. No.	Name of the Proposed Allottees	Category	No. of shares to be allotted
1	Karan Pankajbhai Shah	Non-Promoter, (Public)	2,50,000
2	Amiben Jigneshkumar Shah	Non-Promoter, (Public)	2,50,000
3	Akash Lalabhai Patel	Non-Promoter, (Public)	1,24,000
4	Kusumben Hiralal Shah	Non-Promoter, (Public)	1,26,000
5	MayurKumar A Khara	Non-Promoter, (Public)	24,000
6	AmitKumar ArunKumar Khara	Non-Promoter, (Public)	26,000
7	Shah Shilpabahen Alpesh	Non-Promoter, (Public)	50,000
8	Shah Hetalben Rajesh	Non-Promoter, (Public)	50,000
9	Chaitaliben Tejasbhai Shah	Non-Promoter, (Public)	50,000
10	Shah Nilaben C	Non-Promoter, (Public)	50,000
11	Jasjot Singh	Non-Promoter, (Public)	2,00,000
	Total		**12,00,000**

RESOLVED FURTHER THAT the equity shares of the Company being offered, issued and allotted to the Proposed Allottees by way of preferential allotment shall, *inter-alia,* be subject to the following:

a) 100% of the preferential allotment consideration shall be payable on or before the date of the allotment of the equity shares;

b) The equity shares so offered, issued and allotted to the Proposed Allottees, shall be issued by the Company for cash consideration;

c) The consideration for allotment of equity shares shall be paid to the Company by the Proposed Allottees from their respective bank accounts;

d) The equity shares shall be issued and allotted by the Company to the Proposed Allottees within a period of 15 days from the date of passing of this resolution, provided that, if any approval or permission by any regulatory authority / Stock Exchange/ the Government of India for allotment is pending, the period of 15 days shall be counted from the date of receipt of last of such approval(s);

e) The equity shares shall be issued and allotted by the Company to the Proposed Allottees in de-materialized form within the time prescribed under the applicable laws;

f) The equity shares to be offered, issued and allotted shall rank *pari passu* with the existing equity shares of the Company in all respects including the dividend and voting rights, if any;

g) The "Relevant Date" for the purpose of determination of the floor price of the Subscription Shares to be issued and allotted as stated above, as per the SEBI (ICDR) Regulations and other applicable laws, is Tuesday, the 18^{th} day of August, 2026 being the date, which is 30 days prior to the date of the Annual General Meeting i.e. Thursday, the 17^{th} day of September, 2026.

h) The equity shares to be offered, issued and allotted shall be subject to lock-in as provided under the applicable provisions of SEBI (ICDR) Regulations; and

i) The equity shares so offered, issued and allotted will be listed on National Stock Exchange of India Limited (NSE) where the equity shares of the Company are listed, subject to the receipt of necessary permissions and approvals, as the case may be.

RESOLVED FURTHER THAT the monies to be received by the Company from the Proposed Allottees towards application for subscription of the equity shares pursuant to this Preferential Issue shall be kept by the Company in a separate scheduled bank account opened by the Company and shall be utilized by the Company in accordance with Section 42 of the Act".

RESOLVED FURTHER THAT subject to the receipt of such approvals as may be required under applicable laws, consent of the Members of the Company be and is hereby accorded to record the name and details of the Proposed Allottees in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottees through Letter of Offer/ Private Placement Offer Letter cum application letter in Form PAS 4 or such other form as prescribed under the Act and SEBI (ICDR) Regulations containing the terms and conditions ("Offer Document"), after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchange, and within the timelines prescribed under applicable laws.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber Managing Director (DIN: - 00239042) and / or Mr. Narinder Kumar Tyagi Director & Chief Financial Officer (DIN:- 00483827) and / or Mr. Karan Malhotra Company Secretary & Compliance Officer of the Company be and are hereby severally authorized on behalf of the Company to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose and for the purpose of giving effect to this resolution, including without limitation - (i) to vary, modify or alter any of the relevant terms and conditions, attached to the Shares to be allotted to the Proposed Allottees for effecting any modifications, changes, variations, alterations, additions and/or deletions to the preferential issue as may be required by any regulatory or other authorities or agencies involved in or concerned with the issue of the equity shares; (ii) making applications to the Stock Exchange for obtaining in-principle approvals; (iii) listing of shares; (iv) filing requisite documents with the Ministry of Corporate Affairs and other statutory / regulatory authorities; (v) filing of requisite documents with the depositories; (vi) to resolve and settle any questions and difficulties that may arise in the preferential offer; (vii) issue and allotment of the Shares; and (viii) to take all other steps including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities, and to appoint any professional advisors, bankers, consultants and advocates to give effect to this resolution and further to take all others steps which may be incidental, consequential, relevant or ancillary in this regard without being required to seek any further consent or approval of the Members of the Company, and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive."

ITEM NO. 12- RAISING OF FUNDS THROUGH ISSUANCE OF UPTO 4,00,000 WARRANTS CONVERTIBLE INTO EQUITY SHARES ON PREFERENTIAL ALLOTMENT BASIS TO THE NON-PROMOTER, (PUBLIC) CATEGORY FOR CASH

To consider and, if thought fit, to pass with or without modification(s), the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 42, 62(1)(c) and all other applicable provisions, if any, of the Companies Act, 2013 and applicable rules made thereunder, including the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and others rules and regulations made thereunder (including any amendment(s), statutory modification(s) or re- enactment(s) thereof), (hereinafter referred to as the 'Act'), in accordance with the provisions of the Memorandum and Articles of Association of Pritika Engineering Components Limited ('the Company'), the regulations issued by the Securities and Exchange Board of India ('SEBI'), including the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended from time to time (the "SEBI Takeover Regulations"), SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the 'SEBI (ICDR) Regulations'), as amended, and such other applicable rules, regulations, guidelines, notifications, circulars and clarifications issued/ to be issued thereon by the Government of India ("GOI"), Ministry of Finance (Department of Economic Affairs) ("MoF"), Ministry of Corporate Affairs ("MCA"), the Securities and Exchange Board of India ("SEBI"), the National Stock Exchange of India Limited (NSE), (the 'Stock Exchange'), any other rules, regulations, guidelines, notifications, circulars and clarifications issued by the Government of India and subject to such other approvals, permissions, sanctions and consents, as may be necessary and on such terms and conditions (including any alterations, modifications, corrections, changes and variations, if any, that may be stipulated while granting such approvals, permissions, sanctions and consents) by any regulatory authorities and which may be accepted by the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), the approval of the members be and is hereby accorded to the Company to offer, issue and allot, upto 4,00,000 (Four Lakhs) convertible warrants (Warrants) at a price of Rs. 64/-(Sixty Four) per warrant to the proposed allottees under Non-Promoter, (Public) category each convertible into 1 (One) Equity Share of the face value of Rs. 5/- (Rupees Five only) each fully paid up and a security premium of Rs. 59/- (Rupees Fity Nine only) per share or such higher price which shall not be less than the minimum specified price of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and such Warrants shall be convertible within a period of 18 months from the date of allotment, in one or more tranches in such manner and on such other terms and conditions, as the Board may, in its absolute discretion, think fit as per the details given herein below.

S. No.	Name of the Proposed Allottee	Category	No of Warrants to be allotted
1	Healthy Biosciences Limited	**Non-Promoter, (Public)**	**4,00,000**
	Total		**4,00,000**

RESOLVED FURTHER THAT the "Relevant Date" for the purpose of determination of the floor price of the Subscription Shares to be issued and allotted as stated above, as per the SEBI (ICDR) Regulations and other applicable laws, is - Tuesday, the 18th day of August, 2026 being the date, which is 30 days prior to the date of the Annual General Meeting i.e. Thursday, the 17th day of September, 2026.

RESOLVED FURTHER THAT:

i. The Board is authorized to issue and allot upto 4,00,000 (Four Lakhs) warrants at a price of Rs. 64/-(Sixty Four) per warrant aggregating upto Rs. 64/- (Rupees Sixty Four only), or such higher price which shall not be less than the minimum specified price as per the SEBI (ICDR) Regulations, which will entitle the holder to exercise and apply for 4,00,000 (Four Lakhs) Equity Shares of the face value of Rs. 5/- (Rupees Five only) each at a securities premium of Rs. 59/- (Rupees Fifty Nine only) per Equity share of the Company against each warrant.

ii. Each Warrant held by the Proposed Allottee shall entitle them to apply for and obtain allotment of 1 (One) Equity Share of the face value of Rs. 5/- (Rupees Five only) at a security premium of Rs. 59/- per share at any time after the date of allotment but on or before the expiry of 18 (eighteen) months from the date of allotment.

iii. The Proposed Warrant Allottee shall, on the date of allotment of Warrants, pay an amount equivalent to at least 25% of the Warrant Issue Price fixed per Warrant in terms of the SEBI (ICDR) Regulations which will be kept by the Company to be adjusted and appropriated against the Warrant issue price of the Equity Shares. The balance 75% of the Warrant issue price shall be payable by the Warrant holder at the time of exercising the Warrants.

iv. The consideration for allotment of Warrants shall be paid to the Company by the Proposed Allottee from their bank accounts;

v. Allotment of Warrants and Equity Shares arising out of conversion of warrants shall only be made in dematerialized form.

vi. In the event the Warrant holder does not exercise the option for Equity Shares within a period of 18 months, the unexercised warrants shall expire and the consideration paid in respect of such warrants shall stand forfeited.

vii. The Warrants shall be convertible into Equity Shares of the Company on subscription, exercise and application, without any further approval of the shareholders prior to or at the time of conversion.

viii. Upon receipt of the consideration against Warrants, the Board (or a Committee thereof) shall allot one equity share per warrant by appropriating Rs. 5/- towards equity share capital and Rs. 59/- towards securities premium.

ix. The Warrants by itself, until conversion and allotment of equity shares, does not give to the holder thereof any right including voting rights similar to the shareholders of the company.

x. The Warrants shall be allotted within a period of 15 days from the date of passing of this resolution, provided that if any approval or permission by any regulatory authority/ Stock Exchange/ the Central Government for allotment is pending, the period of 15 days shall be counted from the date of receipt of such approval or permission.

xi. The equity shares arising out of conversion of warrants shall be listed on the stock exchange viz. National Stock Exchange of India Limited (NSE) where the existing equity shares of the Company are listed.

xii. In the event of the company making a bonus issue of shares or making rights issue of shares or any other securities or any other corporate restructuring or arrangement including merger/ demerger/ acquisitions, in whatever proportion prior to the exercise of the rights attached to the Warrants, the entitlement of the holders shall stand augmented in the same proportion in which the equity share capital of the company increases as a consequence of such bonus / rights issues / corporate restructuring and that the exercise price of the Warrants be adjusted accordingly, subject to such approvals as may be required.

xiii. The Warrants and Equity shares arising out of exercise of right attached to the warrant(s) to be allotted to the Non-Promoter, (Public) category pursuant to the proposed Special Resolution shall be subject to lock-in as per the requirements of SEBI (ICDR) Regulations, 2018 as amended from time to time.

RESOLVED FURTHER THAT the monies to be received by the Company from the Proposed Allottee towards application for subscription of the Warrants pursuant to this Preferential Issue shall be kept by the Company in a separate scheduled bank account opened by the Company and shall be utilized by the Company in accordance with Section 42 of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board be and is hereby authorized to issue and allot such number of Securities as may be required, including issue and allotment of equity shares upon conversion of any warrants referred to above or as may be necessary in accordance with the terms of the offer, and all such equity shares shall be ranking pari passu with the then existing equity shares of the Company in all respects including dividend;

RESOLVED FURTHER THAT subject to the receipt of such approvals as may be required underapplicable laws, consent of the Members of the Company be and is hereby accorded to record the name and details of the Proposed Allottee in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottee through Letter of Offer/ PrivatePlacement Offer Letter cum application letter in Form PAS-4 or such other form as prescribed under the Act and SEBI (ICDR) Regulations containing the terms and conditions ("**Offer Document**"),after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchange, and within the timelines prescribed under applicable laws.

RESOLVED FURTHER THAT Mr. Harpreet Singh Nibber Managing Director (DIN: - 00239042) and / or Mr. Narinder Kumar Tyagi Director & Chief Financial Officer (DIN:- 00483827) and / or Mr. Karan Malhotra Company Secretary & Compliance Officer of the Company be and is hereby severally authorized on behalf of the Company to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose and for the purpose of giving effect to this resolution, including without limitation - (i) to vary, modify or alter any of the relevant termsand conditions, attached to the Warrants to be allotted to the Proposed Allottee for effecting any modifications, changes, variations, alterations, additions and/or deletions to the preferential issue as may be required by any regulatory or other authorities or agencies involved in or concerned with the issue of the warrants (ii) making applications to the Stock Exchange for obtaining in-principle approvals; (iii) listing of shares arising out of conversion of warrants (iv) filing requisite documents with the Ministry of Corporate Affairs and other statutory / regulatory authorities; (v) filing of requisite documents with the depositories; (vi) to resolve and settle any questions and difficulties that may arise in the preferential offer; (vii) issue and allotment of the warrants and (viii) to take all other steps including execution of any documents on behalfof the Company and to represent the Company before any governmental or regulatory authorities, and to appoint any professional advisors, bankers, consultants and advocates to give effect to this resolution and further to take all others steps which may be incidental, consequential, relevant or ancillary in this regard without being required to seek any further consent or approval of the Members of the Company, and that the Members shall be deemedto have given their approval thereto expressly by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive."

For and on behalf of the Board of Directors

Sd/-
Harpreet Singh Nibber
Chairman and Managing Director
DIN: 00239042

Date: 19.08.2026
Place: Mohali

NOTES:

1. The Explanatory Statement pursuant to the provisions of Section 102 of the Companies Act, 2013 and rules made thereunder, relating to the Special business to be transacted at the Meeting is annexed hereto.

2. A Member entitled to attend and vote at the meeting is also entitled to appoint a proxy to attend, and on a poll, to vote instead of himself/ herself and such proxy need not be a member of the company.

3. Proxies, if any, in order to be effective, must be received at the Company's Registered Office not later than 48 (Forty Eight) hours before the time fixed for holding the meeting. Proxies submitted on behalf of the Companies, etc., must be supported by appropriate resolution/authority, as applicable. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided not less than three days of notice in writing is given to the Company.

4. A person can act as a proxy on behalf of members not more than fifty members holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

5. Corporate Members are requested to send a duly certified true copy of the Board Resolution authorizing their representative to attend and vote at the Meeting on the email id of the Company compliance.pecl@pritikagroup.com

6. Members/Proxies are requested to bring attendance slip to the meeting.

7. Relevant documents referred to in the accompanying Notice and the Statement, are open for inspection by the members at the registered office of the Company at Plot No. C-94, Phase 7, Industrial Focal Point, S.A.S Nagar, Mohali 160055 during the normal business hours (9.00 am to 5.00 pm) (IST) on all working days, except Saturdays and Sundays, up to the date of the Meeting.

8. Members who hold shares in dematerialized form are requested to write their Client ID and DP ID and those who hold in physical form are requested to write their folio number in the attendance slip.

9. In case of Joint Holders attending the meeting, the Member whose name appears as the First holder in the order of names as per the Register of Members of the Company will be entitled to vote.

10. Nomination facility for shares is available for Members.

11. Members who would like to receive notices, letters, annual reports, documents and any other correspondence by electronic mode are requested to register their email address with the Company.

12. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and the Secretarial Standards on General Meetings issued by ICSI Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and MCA General Circular No. 10/2022 dated 28th December, 2022 and Circular No. 09/2023 dated 25th September, 2023, General Circular No. 09/2024 dated 19th September, 2024 and Circular No. 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars"), the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system will be provided by NSDL.

13. The Members, whose names appear in the Register of members / list of Beneficial Owners as on Thursday, 10th September, 2026 ("cut-off date") are entitled to vote on the Resolutions set forth in this Notice.

14. Members who have cast their vote by remote e-voting prior to the Meeting may also attend the Meeting but shall not be entitled to cast their vote again.

15. The Company has appointed Mr. Sushil K Sikka, Practicing Company Secretary (Membership No. 4241 and C.P. No. 3582) proprietor of M/s. S. K. Sikka & Associates, Company Secretaries, as the Scrutinizer to scrutinize the entire e-voting process, in a fair and transparent manner.

    He has communicated his willingness for appointment as scrutinizer and will be available for same purpose.

16. The results declared along with the Scrutinizer's Report shall be placed on the Company's website and on the website of NSDL within two working days of the passing of the resolutions at the AGM of the Company on 17th September, 2026 and will be communicated to the Stock Exchange, where the shares of the Company are listed.

17. A route map to reach the venue of the Meeting to be attached along with this Notice in accordance with Clause No. 1.2.4 of the Secretarial Standard-2 on "General Meetings".

18. The members attending the meeting shall carry any one Identity proof so as to get entry in the Venue.

19. In line with the MCA General Circular No. 20/2020 dated 5/5/2020 and 02/2021 dated 13/1/2021, 02/2022 dated 5/5/2022 and SEBI Circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12/5/2020, SEBI/HO/CFD/CMD 2/CIR/P/2021/11 dated 15/1/2021 and SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated 13/5/2022, SEBI/HO/CFS/PoD-2/P/CIR/2023/4 dated 5/1/2023 and SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated 7/10/2023 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024, read with SEBI (LODR) Third Amendment Regulations dated 12/12/2024, notice of the AGM along with Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice with Annual Report 2026 will also be available on the Company's website: https://www.pritikaengineering.com/annual-reports-pritika-engg.html and Website of NSE at www.nseindia.com, and on the website of NSDL at https://www.evoting.nsdl.com. Even after e-communication, members are entitled to receive copy of Notice of AGM along with Annual Report 2025-26 in physical form, upon making a request for the same, by post free of cost. The Shareholders may send requests to the Company's investor email id: compliance.pecl@pritikagroup.com for the same.

20. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members at the AGM. All documents referred to in the Notice will also be available for inspection at the registered office of the Company at Plot No. C-94, Phase 7, Industrial Focal Point, S.A.S Nagar, Mohali 160055 during the normal business hours (9.00 am to 5.00 pm) (IST), without any fee by the members on all working days from the date of circulation of this Notice up to the date of AGM, i.e. 17th September, 2026.

21. The Register of Members and Share Transfer Register in respect of equity shares of the Company will remain closed from **11th day of September, 2026 to 17th day of September, 2026** (both days inclusive) for the purpose of AGM.

22. Members holding shares in electronic form are hereby informed that bank particulars registered against their respective depository accounts will be used by the Company for payment of dividend. The Company or its Registrars cannot act on any request received directly from the Members holding shares in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members.

23. The members whose bank particulars are not updated with their Depositories are requested to update their details.

24. In furtherance of Green Initiative in Corporate Governance by Ministry of Corporate Affairs, the Shareholders are requested to register their email id with the Company or with the Registrar and Transfer Agents.

25. Members whose shareholding is in the electronic mode are requested to direct change of address notifications and updation of Savings Bank Account details to their respective Depository Participants.

26. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. The Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. The members holding shares in physical form are requested to submit their PAN and Bank Details (copy of PAN Card and original cancelled cheque leaf/attested copy of bank pass book showing name of account holder) to the RTA. SEBI by amendment to Regulation 40 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 has mandated transfer of securities in dematerialized form only w.e.f. 01.04.2019. In view of this and to eliminate all risks associated with physical shares, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. However, SEBI vide its circular no. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January, 2026 has authorized the investors for re-lodgement of transfer

deeds, due to deficiency in the documents/process/or otherwise, for a period of one year from 05th February, 2026 till 04th February, 2027.

27. Pursuant to Master Circular dated 7th May, 2024 and Circular dated 10th June, 2024 issued by SEBI, it shall be mandatory for the holders of physical securities to furnish PAN, contact details (Postal address with PIN and Mobile number), Bank A/c details and specimen signature for their corresponding folio numbers. Members of such folios where in any one of the above mentioned document/details are not updated shall be eligible:

   a) To lodge grievance or avail any service request from the RTA ONLY after furnishing PAN and KYC details.

   b) For any payment including dividend, interest or redemption payment in respect of such folios ONLY through electronic mode with effect from 1st April, 2024. Members are requested to register/update the details in prescribed Form ISR-1 and other relevant forms, duly filled along with self-attested supporting documents and other relevant forms, with M/s MUFG Intime India Private Limited (Formerly Link Intime India Private Limited), Registrar and Share Transfer Agent of the Company at mumbai@in.mpms.mufg.com Members may download the prescribed forms from the Company's website at https://www.pritikaengineering.com/downloads-pritika-engg.html

28. Members seeking any information or clarification on the Annual Report are requested to write to the company at least ten days in advance from the date of Annual General Meeting, so as to enable the company to compile the information and provide replies at the meeting.

29. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 04, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_ IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

    Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website https://www.pritikaengineering.com/smart-odr-pritika-engg.html

30. As per the provisions of Section 72 of the Act, the facility for making a nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nominations are requested to register the same by submitting Form No. SH- 13. If a Member desires to cancel the earlier nomination and record a fresh nomination, he may submit the same in Form No. SH-14. Members who are either not desiring to register for Nomination or would want to opt-out, are requested to fill out and submit Form No. ISR-3. The said forms can be downloaded from the Company's website at https://www.pritikaengineering.com/downloads-pritika-engg.html .Members are requested to submit the said form to their DP in case the shares are held in electronic form and to the RTA in case the share are held in physical form, quoting their folio no.

31. **Intimation of details of the agreement, if any under the SEBI (LODR) Regulations, 2015:** Members are informed that in terms of the provisions of the SEBI (LODR) Regulations, 2015, the Company is required to intimate the Stock Exchanges the details of the agreements entered into by the shareholders, promoter(s), members of the promoter(s) group, related parties, directors, key managerial personnel, employees of the Company or of its holding, subsidiary or associate company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company, including disclosure of any rescission, amendment or alteration of such agreements thereto, whether or not the Company is a party to such agreements. Accordingly, it is hereby advised to the members to inform the Company about such agreement to which the Company is not a party, within two (2) working days of entering into such agreements or signing an agreement to enter into such agreements. The Company will inform the details of such agreements to the Stock Exchanges on it becoming aware of it within the prescribed timelines.
    [Explanation: For the purpose of this clause, the term "directly or indirectly" includes agreements creating an obligation on the parties to such agreements to ensure that the listed entity shall or shall not act in a particular manner.]

32. **Additional information on director recommended for appointment/reappointment as required under Regulation 36 of the Listing Regulations**

Mr. Ajay Kumar

Mr. Ajay Kumar (DIN: 02929113) aged 52 years, is a young B.E with M.B.A. He has more than 31 years experience in industry. He is associated with the group for the last 26 years and is looking after all the functional areas. He has extensive knowledge of company's operations and possesses rich experience and expertise in production & marketing. He is an approved Internal Auditor for ISO.

Disclosure of relationship between directors inter-se: He is not related to any director or Key Managerial Personnel of the company.

Mr. Ajay Kumar is Joint Managing Director on the Board of Pritika Auto Industries Ltd., a listed entity. He is a Director in Meeta Castings Limited (subsidiary of the company). He is director in Pritika Industries Ltd. He also holds membership of committees of the board. He has not resigned from any listed entity in the past three years.

He is holding two equity shares of the company.

Mr. Aman Tandon

Mr. Aman Tandon (DIN:02159395) aged 51 is B.Tech (Aeronautical). He has vast experience of more than 23 years in Industry. He has experience in operational management, corporate strategy, client engagement, capacity building and fiscal paradigms.

Disclosure of relationship between directors inter-se: He is not related to any director or Key Managerial Personnel of the company.

Mr. Aman Tandon is Managing Director of Milestone Gears Ltd. He is an Independent Director on the Board of Pritika Auto Industries Ltd., a listed entity. He also holds membership of committees of the board. He has not resigned from any listed entity in the past three years.

He is not holding any equity share of the company.

33. **<u>VOTING THROUGH ELECTRONIC MEANS</u>**

I. Pursuant to the provisions of Section 108 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015,the Company is pleased to provide members facility to exercise their right to vote on resolutions proposed to be considered at the Annual General Meeting (AGM) by electronic means and the **business may be transacted through e-Voting Services. The facility of casting the votes by the members using an electronic voting system from a place other than venue of the AGM) ("remote e-voting") will be provided by National Securities Depository Limited (NSDL).**

II. The Company has approached NSDL for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

III. The facility for voting through ballot paper shall be made available at the AGM and the members attending the meeting who have not cast their vote by remote e-voting shall be able to exercise their right at the meeting through ballot paper. Poll will be conducted under the supervision of the Scrutinizer appointed for e-voting and poll. Scrutinizer decision on validity of vote will be final.

IV. The members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

V. The **remote e-voting period commences on Monday, 14th September, 2026 at 9:00 a.m. and ends on Wednesday, 16th September, 2026 at 5:00 p.m.** During this period, members of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date of 10th September, 2026** may cast their vote by remote e-voting. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

VI. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the **cut-off date** of **10th September, 2026**. Any person, who acquires shares of the Company and become member of the Company after email of the notice and holding shares as of the **cut-off date** i.e., **10th September,2026**, may obtain the login ID and password by sending a request at evoting@nsdl.com or compliance.pecl@pritikagroup.com

VII. The process and manner for remote e-voting are as under:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Monday, 14th September, 2026 at 9:00 A.M. and ends on Wednesday, the 16th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., 10th September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date being 10th September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name **or e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able

	to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period.If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS Portal”** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1 Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then use your existing my easi username & password. 2 After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there are also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3 If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

	4	Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.	

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911.

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

   (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

   (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) "**Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5.	Upon confirmation, the message "Vote cast successfully" will be displayed.
6.	You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7.	Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to sikkasushil@gmail.com with a copy marked to evoting@nsdl.com . Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms.Pallavi Mhatre at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliance.pecl@pritikagroup.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to compliance.pecl@pritikagroup.com . If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following Statements sets out all material facts relating to the Special Business mentioned in the accompanying Notice

Item No. 4

Though not mandatory, this statement is provided for reference.
M/s. Sunil Kumar Gupta & Co., Chartered Accountants, New Delhi were appointed as statutory auditors of the company for a period of five years in the 4th AGM i.e. till the conclusion of the 9th Annual General Meeting to be held for the FY 2025-26. Pursuant to the provisions of Section 139 (2) of the Companies Act 2013 (the "Act"), read with applicable Rules framed there under, the term of the present Statutory Auditors expires at the conclusion of this AGM.

The Board of Directors of the Company has, based on the recommendation of the Audit Committee, proposed the reappointment of M/s. Sunil Kumar Gupta & Co., Chartered Accountants (Firm Registration No. 003645N) as Statutory Auditors of the Company for the second term of two consecutive years, to hold office from the conclusion of this AGM till the conclusion of 11th AGM to be held in the year 2028.

M/s. Sunil Kumar Gupta & Co. have consented to the aforesaid appointment and confirmed that their appointment, if made, will be in accordance with the provisions of the Sections 139, 141 and other relevant provisions the Act and the Companies (Audit and Auditors) Rules, 2014.

Details as required under Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

The fee proposed to be paid to M/s. Sunil Kumar Gupta & Co. towards statutory audit per year shall not exceed Rs. 5.00 lacs plus applicable taxes and out of pocket expenses, with the authority to the Board to make revisions as it may deem fit, based on the recommendation of the Audit Committee.

The fee for services in the nature of statutory certifications and other permissible non-audit services will be in addition to the statutory audit fee as above, and will be decided by the management in consultation with the Statutory Auditors. The provision of such permissible non-audit services will be reviewed and approved by the Audit Committee.

The Audit Committee and the Board of Directors, while recommending the re-appointment of M/s. Sunil Kumar Gupta & Co. as the Statutory Auditor of the Company, have taken into consideration, among other things, the credentials of the firm and partners, proven track record of the firm and eligibility criteria prescribed under the Act.

M/s. Sunil Kumar Gupta & Co. is a Partnership Firm incorporated in India and is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India ("ICAI") with Registration No. 003645N. The Firm has offices in North India. The Firm has a valid Peer Review certificate. It is primarily engaged in providing audit services, certain tax and financial accounting advisory services to its clients.

None of the Directors, Key Managerial Personnel or any of their respective relatives are, in any way, concerned or interested, whether financially or otherwise, in this resolution.

The Board of Directors recommends the resolution as an Ordinary Resolution for approval of the Members of the Company, as set out at Item No. 4 of the Notice.

Item No. 5

Re-appointment of Mr. Aman Tandon (DIN: 02159395) for second consecutive term as a Non-Executive Independent Director of the Company

Mr. Aman Tandon was appointed as an Independent Director on the Board for a period of three years w.e.f. 25.08.2023. His term will expire on 24.08.2026.Nomination and Remuneration Committee after considering the report of evaluation of the performance of Mr. Aman Tandon has recommended his re-appointment for the second term of consecutive five years. The Board on recommendation of Nomination and Remuneration Committee, in their meeting held on 07.08.2026, pursuant to the provisions of Sections 149, 150, 152, and other applicable provisions, if any, of the Companies Act, 2013, and the rules made there under, read with Schedule IV of the Companies Act, 2013, subject to approval of Members, has re-appointed Mr. Aman Tandon (DIN: 02159395), in respect of whom the Company has received a notice in writing from a Member under Section 160(1) of the Act proposing his candidature for the office of Director as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for second consecutive term of five years, with effect from August 25, 2026 to August 24, 2031.

The company has also received a declaration from Mr. Aman Tandon confirming that he meets the criteria of independence as prescribed under the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Mr. Aman Tandon is not disqualified from being appointed as director in terms of section 164 of the Act and has given his consent to act as Director of the company. In the opinion of the Board, Mr. Aman Tandon possesses required qualification, experience and hold high standards of integrity for the purpose of Rule 8 (5) (iii a) of the Companies Accounts Rules, 2014 and fulfils the conditions specified in Listing Regulations for re-appointment as Independent Director and he is independent of the management.

Mr. Aman Tandon (DIN:02159395) aged 51 is B.Tech (Aeronautical). He has vast experience of more than 23 years in Industry. He has experience in operational management, corporate strategy, client engagement, capacity building and fiscal paradigms. Mr. Aman Tandon is Managing Director of Milestone Gears Ltd. He is an Independent Director on the Board of Pritika Auto Industries Ltd., a listed entity.

Except Mr. Aman Tandon, the appointee, none of the Directors, Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the resolution at Item No. 5 of this Notice for your approval by Special Resolution in the interest of the company.

Item No. 6

To approve payment of remuneration to Mr. Ajay Kumar (Non-Executive Director) for the financial year 2026-27, which may exceed fifty per cent of the total remuneration payable to all the non -executive directors of the company

The remuneration payable to Mr. Ajay Kumar, Non-Executive Director for the financial year 2026-27 may exceed fifty percent of the total remuneration that may be payable to all Non-Executive Directors of the Company.

Pursuant to Regulation 17(6)(ca) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), every listed entity is required to obtain approval of members of the Company by way of Special Resolution for payment of remuneration to a Non-Executive Director which is in excess of fifty percent of the total remuneration payable to all Non-Executive Directors of the Company during a year.

Mr. Ajay Kumar has vast experience in the automobile industry. With his in-depth knowledge in areas of technology, general management and corporate governance, he provides strategic guidance to the Company and steers the Board functioning in the Company's best interests.

Taking into account the experience and contribution made in the progress of the Company by Mr. Ajay Kumar, the Board recommends the Resolution as set out under item no.6 in the notice of this meeting for approval of the Members by means of a Special Resolution.

Mr. Ajay Kumar and his relatives to the extent of their shareholding, if any, in the Company, may be deemed to be concerned or interested in the resolution to the extent of remuneration that he may receive.

Save and except the above, none of the other Directors, Key Managerial Personnel of the Company and/ or their relatives is concerned or interested, financially or otherwise, in the said Resolution.

Item No. 7 & 8

Pritika Auto Industries Ltd and Meeta Castings Ltd are 'related party' of the company within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), hence the contracts, agreements, arrangements and transactions by Pritika Engineering Components Ltd. with Pritika Auto Industries Ltd. and Meeta Castings Ltd. fall under the category of a related party transaction of the Company in terms of the provisions of Section 188 of the Companies Act, 2013, rules framed there under and Regulation 23 of the Listing Regulations, 2015.

In accordance with the Explanation to Regulation 23(1) of the Listing Regulations, 2015, in case of a listed entity which has listed its specified securities on the SME Exchange, a transaction with a related party is considered as material, if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year, exceeds Rupees fifty crore or ten percent of the annual consolidated turnover of the company as per the last audited financial statements of the company, whichever is lower.

The Company had entered into Agreement for related party transactions with Pritika Auto Industries Ltd. and Meeta Castings Ltd. for a period of five years w.e.f. 1st April, 2025 to 31st March, 2030 but due to increase in volume of Related Party Transactions, there is material increase in the value of Related Party Transactions.

The Audit Committee and the Board of Directors of the Company at their meeting held on 7th August, 2026, have approved material modification in the existing related party agreement/arrangements and entering into the related party contracts, agreements, arrangements and transactions for a period of five financial years i.e. from Financial year 2026-27 to Financial year 2030-31 as more particularly described in the key details pursuant to Explanation 3 to clause 3 of Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 which forms part of Explanatory Statement. It is envisaged that considering the threshold limits prescribed under the Listing Regulations, 2015 and the policy on material related party transactions as adopted by the Company, the related party transactions with Pritika Auto Industries Ltd and Meeta Castings Ltd. may be classified as material and may require approval of the members. Information required pursuant to SEBI Master Circular dated January 30, 2026, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and Industry Standards following Minimum Information is provided to the Shareholders as per Annexure 1.

While approving and recommending the Transaction, the Audit Committee and the Board considered the certificate provided by the Managing Director and the Chief Financial Officer, as required under the Industry Standards, confirming that (i) the Transaction is not prejudicial to the interests of public shareholders; and (ii) the terms are not unfavourable to the Company compared to similar transactions with unrelated parties.

The contracts, agreements, arrangements and transactions so carried out shall be at arm's length basis and in Company's ordinary course of business. Further all the factors of the contract have been considered.

Pursuant to Regulation 23 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, all entities falling under the definition "Related Party" shall not vote to approve the resolution proposed at item no. 7 to 8 of the notice, irrespective of whether the entity is a party to the particular transaction or not. Accordingly, the promoters and promoter group will not vote to approve the proposed resolutions.

Mr. Harpreet Singh Nibber hold in aggregate six Equity shares and M/s Pritika Auto Industries Limited holds 1,86,69,016 Equity shares of the company and being promoters are concerned or interested in the Ordinary resolutions to this notice.

Except Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, none of the Directors and Key Managerial persons of the Company and their relatives are concerned or interested, financial or otherwise, in the resolutions set out at Item No 7 to 8.

The Board recommends the resolution no 7 and 8 as Ordinary Resolutions for the approval of the members.

Item No. 9

Meeta Castings Limited is a subsidiary of Pritika Engineering Components Ltd. Pritika Auto Industries Ltd is 'related party' of the Company and Meeta Castings Limited within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), hence the contracts, agreements, arrangements and transactions by Meeta Castings Ltd. with Pritika Auto Industries Ltd.. fall under the category of a related party transaction of the Company in terms of the provisions of Section 188 of the Companies Act, 2013, rules framed there under and Regulation 23 of the Listing Regulations, 2015.

Meeta Castings Limited had entered into Agreement for related party transactions with Pritika Auto Industries Ltd. for a period of five years w.e.f. 1st April, 2025 to 31st March, 2030. In the coming years there might be material increase in the volume/value of related party transactions.

The Audit Committee and the Board of Directors of the Company at their meeting held on 7th August, 2026, have approved entering into the related party contracts, agreements, arrangements and transactions for a period of five years i.e. from Financial year 2026-27 to Financial year 2030-31 as more particularly described in the key details pursuant to Explanation 3 to clause 3 of Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 which forms part of Explanatory Statement. It is envisaged that considering the threshold limits prescribed under the Listing Regulations, 2015 and the policy on material related party transactions as adopted by the Company, the related party transactions with Pritika Auto Industries Ltd. may be classified as material and may require approval of the members. Information required pursuant to SEBI Master Circular dated January 30, 2026, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and Industry Standards following Minimum Information is provided to the Shareholders as per Annexure 2.

While approving and recommending the Transaction, the Audit Committee and the Board considered the certificate provided by the Managing Director and the Chief Financial Officer, as required under the Industry Standards, confirming that (i) the Transaction is not prejudicial to the interests of public shareholders; and (ii) the terms are not unfavourable to the Company compared to similar transactions with unrelated parties.
The contracts, agreements, arrangements and transactions so carried out shall be at arm's length basis and in Company's ordinary course of business. Further all the factors of the contract have been considered.

Pursuant to Regulation 23 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, all entities falling under the definition "Related Party" shall not vote to approve the resolution proposed at Item No. 9 of the notice, irrespective of whether the entity is a party to the particular transaction or not. Accordingly, the promoters and promoter group will not vote to approve the proposed resolution.

Mr. Harpreet Singh Nibber hold in aggregate six Equity shares and M/s Pritika Auto Industries Limited holds 1,86,69,016 Equity shares of the company and being promoters are concerned or interested in the Ordinary resolution to this notice.

Except Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, none of the Directors and Key Managerial persons of the Company and their relatives are concerned or interested, financial or otherwise, in the resolution set out at Item No 9. The Board has recommended Ordinary Resolution at Item No. 9 for approval by the Members.

Item No. 10

The Special Resolutions contained in Item No. 10 of the Notice, have been proposed pursuant to the provisions of Sections 42 and 62 of the Companies Act, 2013, to issue and allot up to 50,00,000 (Fifty Lakhs) Equity Shares of face value of Rs. 5/- (Rupees Five Only) each towards conversion of loan to the extent of Rs. 32,00,00,000/- (Rupees Thirty Two Crores only), to the person belonging to the Promoter and Promoter Group.

Pritika Auto Industries Limited the Promoter has extended loans to the Company and the Company proposes to convert loans worth Rs. 32,00,00,000/- (Rupees Thirty Two Crores only) into Equity Shares through Preferential Issue.

The proposed Preferential Issue is to be issued to the person belonging 'Promoter and Promoter Group as per the details disclosed in the respective resolution. The preferential issue shall be made in terms of Chapter V of the SEBI (ICDR) Regulations, 2018 and applicable provisions of Companies Act, 2013. The said proposal has been considered and approved by the Board in its meeting held on 19th day of August, 2026.

The approval of the members is accordingly being sought by way of passing a 'Special Resolution' under Sections 42, and 62 of the Companies Act, 2013, read with the rules made thereunder, and Regulation 160 of the SEBI (ICDR) Regulations for Item No. 10 of the Notice.

The details of the issue and other particulars as required in terms of Rule 14(1) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Rule 16 of the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 163 of the SEBI (ICDR), Regulations are set forth below.

Pursuant to provisions of Section 62(1)(c) read with Section 42 of the Companies Act, 2013 ("the Act"), any preferential allotment of securities needs to be approved by the shareholders by way of Special Resolution. Further, disclosures as required in accordance with the provisions of the Act and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI (ICDR) Regulations"), are as under:

1) Particulars of the Preferential Issue including date of passing of Board resolution, kinds of securities offered and the price at which security is being offered, and the total / maximum number of securities to be issued;

The Board of Directors at its meeting held on Wednesday, 19th day of August, 2026, has, subject to the approval of the Members and such other approvals as may be required and approved the issuance and allotment of: Up to 50,00,000 (Fifty Lakhs) Equity Shares of face value of Rs. 5/- (Rupees Five Only) fully paid up fully paid up, at a price of Rs. 64/- (Rupees Sixty Four only) per equity share [i.e. including a premium of Rs. 59/- (Rupees Fifty Nine only) per equity share, or such higher price which shall not be less than the price determined in accordance with Chapter V (Preferential Issue) of the SEBI (ICDR) Regulations, to Pritika Auto Industries Limited the Promoter & Promoter Group towards conversion of outstanding unsecured loan into equity shares to the extent of Rs. 32,00,00,000/- (Rupees Thirty Two Crores Only).

2) Objects of the Issue:

There are Unsecured Loans from the Promoters & Promoter Group and the Company proposes to issue such number of Equity Shares on preferential basis in order to restructure the said unsecured loans held in the names of proposed allottee namely, Pritika Auto Industries Limited to the extent of Rs. 32,00,00,000/- (Rupees Thirty Two Crores Only) and to strengthen the Capital structure of the Company. In view of the current financial position of the Company, the Board of Directors of the Company has decided to convert the unsecured loans in to Equity Shares which is in best interest of the Company and it will also strengthen the financial position of the Company by reducing liabilities and it will also result in increase of net worth of the Company.

Allocation of Preferential Issue funds

The issue of securities as mentioned in Item No. 10 of this Notice is pursuant to conversion of unsecured loan of person belonging to the promoter category and allocation of the same is as following:

S .No.	Name of the proposed allottees	Outstanding loan proposed to be converted (Rs.)
	Person(s) belonging to the Promoter and Promoter Group	
1.	Pritika Auto Industries Limited	Rs. 32,00,00,000/-
	Total	

The Total amount of issue size as mentioned above has been fully allocated towards conversion of outstanding loans.

Schedule of implementation and Deployment of Funds

Since present preferential issue is pursuant to conversion of unsecured loan in terms of the provisions of Chapter V of the SEBI (ICDR) Regulation therefore all the outstanding unsecured loans which is proposed to be converted into equity shares, shall be considered converted immediately on the approval of the Board of Directors of the Company subject to grant of shareholder's approval along with regulatory approvals.

Interim Use of Proceeds

Not applicable as the said issue is pursuant to conversion of unsecured loans into Equity Shares and there will be no unutilized funds post allotment of Equity Shares.

3) Number of shares and Pricing of Preferential Issue:

The Company proposes to issue up to 50,00,000 (Fifty Lakhs) equity shares of the face value of Rs. 5/- (Rupees Five) each fully paid up of the Company at Rs. 64/- (Rupees Sixty Four only) each including a premium of Rs. 59/ (Rupees Fifty Nine only) per share aggregating upto Rs. 32,00,00,000/- (Rupees Thirty Two Crores Only) or such higher price, which shall not be less than the minimum specified price as per the SEBI (ICDR) Regulations to the Proposed Allottee / Investor, subject to receiving the approval of the shareholders, stock exchange and any other statutory approvals, if required. Please refer to Para 5 below for the basis for calculating the price for the preferential issue.

4) Relevant Date:

The "Relevant Date" as per SEBI (ICDR) Regulations for the determination of the minimum price for equity shares to be issued is fixed as Tuesday the 18th day of August, 2026, which is 30 (Thirty) days prior to the date of this Annual General Meeting.

5) Basis on which the price has been arrived at:

The equity shares of the Company are listed on NSE Emerge Platform of National Stock Exchange of India Limited ("**NSE**").

The issue of Equity Shares on preferential basis is to the Promoter Category will be in such manner and on such price, terms and conditions as may be determined by the Board in accordance with the Regulation 164(4) of Chapter V of SEBI (ICDR) Regulations, 2018.

As per Regulations 164(5) of SEBI (ICDR) Regulations, 2018 frequently traded shares mean the shares of an issuer, in which the traded turnover on any stock exchange during 240 trading days preceding the relevant date is at least ten percent of the total number of shares of such class of shares of the issuer.

As per the said definition, the total traded turnover of the company during the 240 trading days preceding the relevant date is more than ten percent of the total number of shares of such class of shares of the issuer. Accordingly, the shares are frequently traded.

The provisions of Regulations 164(1) of Chapter V of the SEBI (ICDR) Regulations prescribe the minimum price at which the Preferential Issue may be made.

In terms of the SEBI (ICDR) Regulations, the floor price at which the Equity Shares can be issued is Rs. 63.77 per Share, as per the pricing formula prescribed under the SEBI (ICDR) Regulations for the Preferential Issue and is the highest of the following:

a) 90 (ninety) trading days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date: i.e. Rs. 63.77 per equity share;

b) 10 (ten) trading days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date: i.e. Rs. 61.45 per equity share.

c) Floor price determined in accordance with the provisions of the Articles of Association of the Company. However, the Articles of Association of the Company does not provide for any method of determination for valuation of shares which results in floor price higher than determined price pursuant to SEBI (ICDR) Regulations.

The Board of Directors have decided the issue price at Rs. 64/- per Equity Share and accordingly the price at which the Preferential Issue is being made is Rs. 64/- (Rupees Sixty Four only) per Equity share which has been higher than the minimum specified price per Equity share computed in accordance with Regulation 164 (1) of the SEBI (ICDR) Regulations.

The Company has obtained a valuation report from an independent registered valuer and consider the same for determining the price under Regulation 166 A of SEBI (ICDR) Regulations, 2018.

The price of Equity Shares to be issued is based on the pricing formula prescribed under Regulation 164 of Chapter V of SEBI (ICDR) Regulations as per Valuation done by CA Dipi Jain, an Independent Registered Valuer with IBBI Registration Number: IBBI/RV/06/2024/15614 having office at House No. 1294, Sector-15, Panchkula, Haryana, 134113 and Pricing Certificate obtained from CA Rahul Goyal, (Membership No. 540880) of M/s Sunil Kumar Gupta & Co., Chartered Accountants (Firm Regn. No. 003645N).

Since the equity shares of the Company have been listed on the recognized Stock Exchange for a period of more than 90 trading days prior to the Relevant Date, it is not required to re-compute the price per equity share to be issued and therefore, the Company is not required to submit the undertakings specified under Regulations 163(1) (g) and (h) of the SEBI (ICDR) Regulations.

If the Company is required to re-compute the price, then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottee within the time stipulated in the SEBI (ICDR) Regulations, the Equity Shares proposed to be issued pursuant to this resolution would have been continued to be locked in till the time such amount would have paid by the Proposed Allottees.

The Pricing Certificate shall be available for inspection by the Members and the same may be accessed on the Company's website as the link www.pritikaengineering.com/ca-pricing-certificate-pref-issue-19aug2026.pdf

The Equity Shares allotted pursuant to the above Resolution shall rank *pari-passu* in all respects with the existing Equity Shares of the Company.

6) The Company proposes to issue Equity Shares by way of preferential issue to the Proposed Allottee / Investor who is Promoter for conversion of loan in Equity as per the details given herein below:

Name of the Proposed subscriber	**Pre-Preferential Issue**		**New Allotment**	**Post Preferential Issue (*)**	
Category– Promoter	**No. of Shares held**	**% of Holding**	**No. of Shares**	**No of shares and warrants held and shares issued through this notice**	**% of Holding**
Pritika Auto Industries Limited	1,86,69,016	70.81	50,00,000	2,36,69,016	71.80
Total	**1,86,69,016**	**70.81**	**50,00,000**	**2,36,69,016**	**71.80**

(*) Assuming full conversion of warrants into Equity shares issued through this Notice.

7) Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottee, the percentage of post preferential issue capital that may be held by them:

The Proposed Allottee is Pritika Auto Industries Limited is a public listed company and its shares are listed on BSE Limited and National Stock Exchange of India Limited (NSE). Hence no further disclosures are required.

8) Shareholding Pattern of the Company before and after the issue

Shareholding pattern before and after the proposed preferential issue of Equity Shares is provided as Annexure I to the Notice.

9) The intent of the promoters, directors or key management personnel of the issuer to subscribe to the offer:

The unsecured loan of one of the Promoters is going to get converted into Equity shares the details of which is as under.

Sr. No	Name of the Proposed Allottee	Outstanding Loan proposed to be converted (Rs)	Maximum no. of Equity Shares proposed to be allotted	Category
1.	Pritika Auto Industries Limited	Rs. 32,00,00,000/-	50,00,000	Promoter

Except aforesaid, none of the other promoter, Directors or Key Managerial Personnel of the Company intend to subscribe to any of the securities proposed to be issued under the Preferential Issue or otherwise contribute to the Preferential Issue or separately in furtherance of the objects specified hereinabove.

10) Proposed time limit within which the allotment shall be complete:

The equity shares shall be allotted within a period of 15 days from the date of passing of this resolution, provided that if any approval or permission by any regulatory authority/ Stock Exchanges/ Government of India for allotment is pending, the period of 15 days shall be counted from the date of receipt of such last approval(s) or permission(s);

11) Principal terms of assets charged as securities: Not Applicable

12) Undertaking:

None of the Company, its directors or Promoter have been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations.

None of its Directors is a fugitive economic offender as defined under the SEBI (ICDR) Regulations.

13) Change in control, if any, in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of the Shares.

14) No. of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

The Company has not made any preferential issue during the current financial year 2026-27 till the date of this Notice. However, the Company will ensure that the number of persons to whom allotment on preferential basis will be made during the financial year 2026-27 will not exceed the limit specified in the Act and Rules made thereunder.

15) Justification for offer being made for consideration other than cash together with the valuation report of the Registered Valuer and basis of Issue price and Relevant Date:

The proposed allotment will be made on cash basis, since the shares will be issued upon conversion of unsecured loan of the proposed allottee.

16) Listing:

The Company will make an application to National Stock Exchange of India Limited (NSE) at which the existing Equity Shares are presently listed, for listing of the Equity Shares that will be issued on conversion of loan into equity. Such Equity Shares, once allotted, shall rank pari passu with the then existing Equity Shares of the Company, including voting rights and dividend.

17) Certificate of Practicing Company Secretary:

The Certificate from M/s S. K. Sikka & Associates, Company Secretaries in Practice, (M. No.- FCS 4241, CP No. 3582), Tel: +91 9814261166, certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations, is hosted on the Company's website and is accessible at link: www.pritikaengineering.com/pcs-certificate-compliance-of-sebi-icdr-reg-19aug2026.pdf

18) Other Disclosures

a) The Proposed Allottee have confirmed that they have not sold or transferred any equity shares of the Company during the 90 (ninety) Trading Days preceding the Relevant Date.

b) The issue of the Subscription Shares pursuant to the Proposed Preferential Issue would be within the authorised share capital of the Company.

c) Given that the Proposed Preferential Issue size is less than Rs. 100 crores, the requirement to appoint a monitoring agency under the provisions of Chapter V of the SEBI (ICDR) Regulations is not applicable.

d) The Company is in compliance with the conditions for continuous listing and is eligible to make the preferential issue under Chapter V of the SEBI (ICDR) Regulations.

19) The percentage (%) of Post Preferential Issue Capital that may be held by the proposed allottee and change in control, if any, consequent to the Preferential Issue:

The Investor shall hold approx. 71.80% of the post preferential issue share capital i.e. the total issued share capital of the Company as mentioned hereinabove (including the shares being issued pursuant to this preferential issue, assuming full conversion of warrants into equity and the existing shares issued by the Company). There will not be a change in control of the Issuer consequent to the preferential issue.

20) The current and proposed status of the allottee post the preferential issue namely, promoter or non-promoter:

The current status of the Proposed allottee is Promoter and after the proposed allotment also the status will remain promoter only and there will be no change in the Status of the Proposed Allottee.

21) Lock-in:

i. The Equity Shares to be allotted shall be subject to 'lock-in' as per chapter V of the SEBI (ICDR) Regulations.

ii. The entire pre-preferential allotment shareholding of the above Proposed Allottee, if any, shall be locked-in from the Relevant Date up to a period of 90 trading days from the date of trading approval as per the SEBI (ICDR) Regulations.

22) The Company undertakes that:

a) It would re-compute the price of the Securities specified above in terms of the provisions of the SEBI (ICDR) Regulations, 2018 where it is required to do so.

b) If the amount payable on account of re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, 2018, the above specified securities shall continue to be locked in till the time such amount is paid by proposed allottee.

In terms of the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013 as amended including rules notified thereunder ("Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 as amended and other applicable provisions, if any (including any statutory modifications(s) or re-enactment thereof, for the time being in force), Regulation 160 (b) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended SEBI ("ICDR Regulations"), Chapter V of SEBI (ICDR) Regulations the said Equity Shares issue requires prior approval of the shareholders of the Company by way of a special resolution.

The resolution and the terms stated therein and in the explanatory statement hereinabove shall be subject to the guidelines/ regulations issued/ to be issued by the Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other regulatory/ statutory authorities in that behalf and the Board shall have the absolute authority to modify the terms contained herein or in the said resolution, if required by the aforesaid regulatory/ statutory authorities or in case they do not conform with the SEBI (ICDR) Regulations including any amendment, modification, variation or re-enactment thereof.

The approval of the members is being sought to enable the Board to issue and allot the equity shares on a preferential/ private placement basis, to the extent and in the manner as set out in the resolution and the explanatory statement.

None of the Directors and/or Key Managerial Personnel of the Company and/or their relatives are deemed to be concerned or interested, financially or otherwise in the said resolution except Mr. Harpreet Singh Nibber to the extent of their shareholding in the Company, if any.

The documents referred to in the Notice, for which this shareholder's approval is being obtained, will be available electronically for inspection without any fee by the members from the date of circulation of this Notice upto the date of AGM i.e. 17th day of September, 2026. Members seeking to inspect such documents can send an email to compliance.pecl@pritikagroup.com.

The Board of Directors believe that the Proposed Preferential Issue is in the best interest of the Company and its Members and, therefore, recommends the Special Resolution, at Item No. 10 as set out in the accompanying Notice for approval by the Members of the Company.

Item No. 11

The Board of Directors had, at its meeting held on Wednesday, 19th day of August, 2026, subject to the approval of the members of the Company ('Members') and such other approvals as may be required, approved the issue of up to 12,00,000 (Twelve Lakhs) Equity Shares to the Proposed Allottees / Investors (Non-Promoters - Public Category), on a preferential basis, at a price as may be determined as per Chapter V of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations").

The preferential allotment of Securities to Proposed allottees / investors who are non-promoters (Public Category) would be in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018 and the following parameters would be subject to such changes as may be required to conform to the SEBI (ICDR) Regulations, 2018.

The Equity Shares to be allotted pursuant to the above Resolution shall rank *pari- passu* in all respects including dividend with the existing Equity Shares of the Company.

The disclosures as required in accordance with the provisions of the Companies Act, 2013, the SEBI (ICDR) Regulations and other applicable Regulations/ laws in relation thereto are as under:

1. Objects of the Preferential Issue:

Subject to the applicable law, the funds to be raised from the proposed issue of equity shares will be utilized for a combination of part funding of the capital expenditure, support growth plans of the Company, working capital requirements, acquisition / investments of securities and general corporate purposes or any combination thereof to pursue the business objects of the Company.

The Company will have the flexibility to deploy the net proceeds of the issue as decided by the Board from time to time. Given the pending complete utilization for the objects described above, the Company intends to, inter alia, invest the net proceeds in fixed deposits in scheduled commercial banks.

The issue and allotment of Shares by way of preferential allotment to the non-Promoters is by way of cash contribution.

2. Number of shares and Pricing of Preferential Issue:

The Company proposes to issue up to 12,00,000 (Twelve Lakhs) equity shares of the face value of Rs. 5/- (Rupees Five) each fully paid up of the Company at Rs. 64/- (Rupees Sixty Four only) each including a premium of Rs. 59/ (Rupees Fifty Nine only) per share aggregating upto Rs. 7,68,00,000/- (Rupees Seven Crore and Sixty Eight Lakhs only) or such higher price, which shall not be less than the minimum specified price as per the SEBI (ICDR) Regulations to the Proposed Allottees / Investors, subject to receiving the approval of the shareholders, stock exchange and any other statutory approvals, if required. Please refer to Para 4 below for the basis for calculating the price for the preferential issue.

3. Relevant Date:

The "Relevant Date" as per SEBI (ICDR) Regulations for the determination of the minimum price for equity shares to be issued is fixed as Tuesday, the 18th day of August, 2026, which is 30 (Thirty) days prior to the date of this Annual General Meeting.

4. Basis on which the price has been arrived at:

The equity shares of the Company are listed on NSE Emerge Platform of National Stock Exchange of India Limited ("**NSE**").

The issue of Equity Shares on preferential basis is to the Non – Promoter Public Category will be in such manner and on such price, terms and conditions as may be determined by the Board in accordance with the Regulation 164(4) of Chapter V of SEBI (ICDR) Regulations, 2018.

As per Regulations 164(5) of SEBI (ICDR) Regulations, 2018 frequently traded shares mean the shares of an issuer, in which the traded turnover on any stock exchange during 240 trading days preceding the relevant date is at least ten percent of the total number of shares of such class of shares of the issuer.

As per the said definition, the total traded turnover of the company during the 240 trading days preceding the relevant date is more than ten percent of the total number of shares of such class of shares of the issuer. Accordingly, the shares are frequently traded.

The provisions of Regulations 164(1) of Chapter V of the SEBI (ICDR) Regulations prescribe the minimum price at which the Preferential Issue may be made.

In terms of the SEBI ICDR Regulations, the floor price at which the Equity Shares can be issued is Rs. 63.77 per Share, as per the pricing formula prescribed under the SEBI ICDR Regulations for the Preferential Issue and is the highest of the following:

a) 90 (ninety) trading days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date: i.e. Rs. 63.77 per equity share;

b) 10 (ten) trading days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date: i.e. Rs. 61.45 per equity share.

c) Floor price determined in accordance with the provisions of the Articles of Association of the Company. However, the Articles of Association of the Company does not provide for any method of determination for valuation of shares which results in floor price higher than determined price pursuant to SEBI ICDR Regulations.

The Board of Directors have decided the issue price at Rs. 64/- per Equity Share and accordingly the price at which the Preferential Issue is being made is Rs. 64/- (Rupees Sixty Four only) per Equity share which has been higher than the minimum specified price per Equity share computed in accordance with Regulation 164 (1) of the SEBI (ICDR) Regulations.

The Company has obtained a valuation report from an independent registered valuer and consider the same for determining the price under Regulation 166 A of SEBI (ICDR) Regulations, 2018.

The price of Equity Shares to be issued is based on the pricing formula prescribed under Regulation 164 of Chapter V of SEBI (ICDR) Regulations as per Valuation done by CA Dipi Jain, an Independent Registered Valuer with IBBI Registration Number: IBBI/RV/06/2024/15614 having office at House No. 1294, Sector-15, Panchkula, Haryana, 134113 and Pricing Certificate obtained from CA Rahul Goyal, (Membership No. 540880) of M/s Sunil Kumar Gupta & Co., Chartered Accountants (Firm Regn. No. 003645N).

Since the equity shares of the Company have been listed on the recognized Stock Exchange for a period of more than 90 trading days prior to the Relevant Date, it is not required to re-compute the price per equity share to be issued and therefore, the Company is not required to submit the undertakings specified under Regulations 163(1) (g) and (h) of the SEBI (ICDR) Regulations.

If the Company is required to re-compute the price, then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottees within the time stipulated in the SEBI (ICDR) Regulations, the Equity Shares proposed to be issued pursuant to this resolution would have been continued to be locked in till the time such amount would have paid by the Proposed Allottees.

The Pricing Certificate shall be available for inspection by the Members and the same may be accessed on the Company's website as the link www.pritikaengineering.com/ca-pricing-certificate-pref-issue-19aug2026.pdf

The Equity Shares allotted pursuant to the above Resolution shall rank *pari-passu* in all respects with the existing Equity Shares of the Company

5. The Company proposes to issue Equity Shares by way of preferential issue to the Proposed Allottees / Investors who are non-Promoters for cash as per the details given herein below:

Name of the Proposed subscriber	**Pre-Preferential Issue**		**New Allotment**	**Post Preferential Issue (*)**	
Category – Non-Promoters (Public)	**No. of Shares held**	**% of Holding**	**No. of Shares**	**No of shares held and shares issued through this notice**	**% of Holding**
Karan Pankajbhai Shah	Nil	Nil	2,50,000	2,50,000	0.76
Amiben Jigneshkumar Shah	Nil	Nil	2,50,000	2,50,000	0.76
Akash Lalabhai Patel	Nil	Nil	1,24,000	1,24,000	0.38
Kusumben Hiralal Shah	Nil	Nil	1,26,000	1,26,000	0.38

MayurKumar A Khara	Nil	Nil	24,000	24,000	0.07
AmitKumar ArunKumar Khara	Nil	Nil	26,000	26,000	0.08
Shah Shilpabahen Alpesh	Nil	Nil	50,000	50,000	0.15
Shah Hetalben Rajesh	Nil	Nil	50,000	50,000	0.15
Chaitaliben Tejasbhai Shah	Nil	Nil	50,000	50,000	0.15
Shah Nilaben C	Nil	Nil	50,000	50,000	0.15
Jasjot Singh	12,000	0.05	2,00,000	2,12,000	0.64
Total	**12,000**	**0.05**	**12,00,000**	**12,12,000**	**3.68**

(*) Assuming full conversion of warrants into Equity shares issued through this Notice.

6. **Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottees, the percentage of post preferential issue capital that may be held by them:**

Sr No.	Name of Proposed Allottee	Identity of the Natural Persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottees
1.	Karan Pankajbhai Shah	Not Applicable
2	Amiben Jigneshkumar Shah	Not Applicable
3	Akash Lalabhai Patel	Not Applicable
4	Kusumben Hiralal Shah	Not Applicable
5	MayurKumar A Khara	Not Applicable
6	AmitKumar ArunKumar Khara	Not Applicable
7	Shah Shilpabahen Alpesh	Not Applicable
8	Shah Hetalben Rajesh	Not Applicable
9	Chaitaliben Tejasbhai Shah	Not Applicable
10	Shah Nilaben C	Not Applicable
11	Jasjot Singh	Not Applicable

7. Shareholding Pattern of the Company before and after the issue

Shareholding pattern before and after the proposed preferential issue of Equity Shares is provided as Annexure I to the Notice

8. Proposal / Intention of Promoters, Directors or Key Managerial Personnel to subscribe the offer:

None of the Promoters, Directors or Key Managerial Personnel of the Company, intend to subscribe to any equity shares issued pursuant to this special resolution of the preferential issue.

9. Proposed time within which the preferential issue shall be completed:

The equity shares shall be allotted within a period of 15 days from the date of passing of this resolution, provided that if any approval or permission by any regulatory authority/ Stock Exchanges/ Government of India for allotment is pending, the period of 15 days shall be counted from the date of receipt of such last approval(s) or permission(s);

10. Principal terms of assets charged as securities: Not Applicable

11. Undertaking:

None of the Company, its directors or Promoter have been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations.

None of its Directors is a fugitive economic offender as defined under the SEBI (ICDR) Regulations.

12. Change in control, if any, in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of the equity shares.

13. No. of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

The Company has not made any preferential issue during the current financial year 2026-27 till the date of this Notice. However, the Company will ensure that the number of persons to whom allotment on preferential basis will be made during the financial year 2026-27 will not exceed the limit specified in the Act and Rules made thereunder.

14. Valuation and justification for the allotment proposed to be made for consideration other than cash:

Not Applicable as the proposed issue is not for consideration other than cash.

15. Listing:

The Company will make an application to the Stock Exchange at which the existing shares are listed, for listing of the equity shares. Such equity shares, once allotted, shall rank pari-passu with the existing equity shares of the Company in all respects, including dividend and voting rights.

16. Certificate of Practicing Company Secretary:

The Certificate from M/s S. K. Sikka & Associates, Company Secretaries in Practice, (M. No.- FCS 4241, CP No. 3582), Tel: +91 9814261166, certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations, is hosted on the Company's website and is accessible at link: www.pritikaengineering.com/pcs-certificate-compliance-of-sebi-icdr-reg-19aug2026.pdf

17. Other Disclosures

a) The Proposed Allottees have confirmed that they have not sold or transferred any equity shares of the Company during the 90 (ninety) Trading Days preceding the Relevant Date.

b) The issue of the Subscription Shares pursuant to the Proposed Preferential Issue would be within the authorised share capital of the Company

c) Given that the Proposed Preferential Issue size is less than Rs. 100 crores, the requirement to appoint a monitoring agency under the provisions of Chapter V of the SEBI (ICDR) Regulations is not applicable.

d) The Company is in compliance with the conditions for continuous listing and is eligible to make the preferential issue under Chapter V of the SEBI (ICDR) Regulations.

18. The percentage (%) of Post Preferential Issue Capital that may be held by the proposed allottees and change in control, if any, consequent to the Preferential Issue:

The Investors shall hold approx. 3.68% of the post preferential issue share capital i.e. the total issued share capital of the Company as mentioned hereinabove (including the shares being issued pursuant to this preferential issue and the existing shares issued by the Company). There will not be a change in control of the Issuer consequent to the preferential issue

19. The current and proposed status of the allottee(s) post the preferential issue namely, promoter or non-promoter:

The current status of the Proposed allottees is Non-Promoter, (Public) category and after the proposed allotment also the status will remain Non-Promoter, (Public) category only and there will be no change in the Status of the Proposed Allottees.

20. Lock-in:

i. The Equity Shares to be allotted shall be subject to 'lock-in' as per chapter V of the SEBI (ICDR) Regulations.

ii. The entire pre-preferential allotment shareholding of the above Proposed Allottees, if any, shall be locked-in from the Relevant Date up to a period of 90 trading days from the date of trading approval as per the SEBI (ICDR) Regulations.

21. The Company undertakes that:

a) It would re-compute the price of the Securities specified above in terms of the provisions of the SEBI (ICDR) Regulations, 2018 where it is required to do so.

b) If the amount payable on account of re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, 2018, the above specified securities shall continue to be locked in till the time such amount is paid by proposed allottees.

In terms of the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013 as amended including rules notified thereunder ("Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 as amended and other applicable provisions, if any (including any statutory modifications(s) or re-enactment thereof, for the time being in force), Regulation 160 (b) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended SEBI ("ICDR Regulations"), Chapter V of SEBI(ICDR) Regulations the said Equity Shares issue requires prior approval of the shareholders of the Company by way of a special resolution.

The resolution and the terms stated therein and in the explanatory statement hereinabove shall be subject to the guidelines/ regulations issued/ to be issued by the Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other regulatory/ statutory authorities in that behalf and the Board shall have the absolute authority to modify the terms contained herein or in the said resolution, if required by the aforesaid regulatory/ statutory authorities or in case they do not conform with the SEBI (ICDR) Regulations including any amendment, modification, variation or re-enactment thereof.

The approval of the members is being sought to enable the Board to issue and allot the equity shares on a preferential/ private placement basis, to the extent and in the manner as set out in the resolution and the explanatory statement.

None of the Directors and/or Key Managerial Personnel of the Company and/or their relatives are deemed to be concerned or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

The documents referred to in the Notice, for which this shareholder's approval is being obtained, will be available electronically for inspection without any fee by the members from the date of circulation of this Notice upto the date of AGM i.e. Thursday the 17th September, 2026. Members seeking to inspect such documents can send an email to compliance.pecl@pritikagroup.com.

The Board of Directors believe that the Proposed Preferential Issue is in the best interest of the Company and its Members and, therefore, recommends the Special Resolution, at Item No. 11 as set out n the accompanying Notice for approval by the Members of the Company.

Item No. 12

The Board of Directors in its meeting held on Wednesday, 19^{h} day of August, 2026 approved to raise the funds required by way of issuance of warrants on the preferential basis. The Board decided to issue, offer and allot upto 4,00,000 Warrants convertible into upto 4,00,000 Equity Shares for cash on preferential basis to the Non- Promoter, (Public).

The Equity Shares to be allotted on exercise of option by Warrant holders pursuant to the above Resolution shall rank *pari- passu* in all respects including dividend with the existing Equity Shares of the Company.

The preferential allotment of Securities to investors would be in accordance with Chapter V of the SEBI (ICDR) Regulations, 2018. The Preferential issue would comprise of upto 4,00,000 Warrants with a right exercisable by the Warrant holders to subscribe for one Equity Share per Warrant. The holders of the Warrants shall have the option to exercise the Warrants to subscribe to Equity Shares of the Company within eighteen (18) months of its allotment.

The warrants and Equity shares arising out of exercise of right attached to the warrants to be allotted to investors who are Non- Promoters, (Public) pursuant to the proposed Special Resolution shall be subject to lock-in as per the requirements of SEBI (ICDR) Regulations 2018 as amended from time to time.

1) The Objects of the Preferential Issue:

Subject to the applicable law, the funds to be raised from the proposed issue of warrants will be utilized for a combination of part funding of the capital expenditure, support growth plans of the Company, working capital requirements, investments and general corporate purposes or any combination thereof to pursue the business objects of the Company.

The Company will have the flexibility to deploy the net proceeds of the issue as decided by the Board from time to time. Given the pending complete utilization for the objects described above, the Company intends to, inter alia, invest the net proceeds in fixed deposits in scheduled commercial banks.

The issue and allotment of Warrants by way of preferential allotment to the Non-Promoters, (Public) is by way of cash contribution.

2) Number of securities to be issued and Pricing

The Company proposes to issue up to 4,00,000 (Four Lakhs) Warrants of the face value of Rs. 64 (Rupees Sixty Four) per warrant aggregating upto Rs. 2,56,00,000/- (Rupees Two Crores and Fifty Six Lakhs only) or such higher price, which shall not be less than the minimum specified price as per the SEBI (ICDR) Regulations to the Proposed Allottee, which will entitle the holder to exercise and apply for upto 4,00,000 Equity Shares at a conversion price of Rs. 64/-(Rupees Sixty Four) having the face value of Rs. 5/- (Rupees Five only) each and at a premium of Rs. 59/- (Rupees Fifty Nine only) per Equity share of the Company against each warrant subject to receiving the approval of the shareholders, stock exchange and any other statutory approvals, if required. Please refer to Para 4 below for the basis for calculating the price for the preferential issue.

3) Relevant Date:

The "Relevant Date" as per SEBI (ICDR) Regulations for the determination of the minimum price for equity shares / warrants to be issued is fixed as Tuesday, the 18th day of August, 2026, which is 30 (Thirty) days prior to the date of this Annual General Meeting.

4) Basis on which the price has been arrived at:

The equity shares of the Company are listed on NSE Emerge Platform of National Stock Exchange of India Limited ("**NSE**").

The issue of Warrants on preferential basis is to the Non- Promoter, (Public) will be in such manner and on such price, terms and conditions as may be determined by the Board in accordance with the Regulation 164(4) of Chapter V of SEBI (ICDR) Regulations, 2018.

As per Regulations 164(5) of SEBI (ICDR) Regulations, 2018 frequently traded shares mean the shares of an issuer, in which the traded turnover on any stock exchange during 240 trading days preceding the relevant date is at least ten percent of the total number of shares of such class of shares of the issuer.

As per the said definition, the total traded turnover of the company during the 240 trading days preceding the relevant date is more than ten percent of the total number of shares of such class of shares of the issuer. Accordingly, the shares are frequently traded.

The provisions of Regulations 164(1) of Chapter V of the SEBI (ICDR) Regulations prescribe the minimum price at which the Preferential Issue may be made.

In terms of the SEBI (ICDR) Regulations, the floor price at which the Warrants can be issued is Rs. 63.77 per Share, as per the pricing formula prescribed under the SEBI ICDR Regulations for the Preferential Issue and is the highest of the following:

a. 90 (ninety) trading days volume weighted average price (VWAP) of the warrants of the Company preceding the Relevant Date: i.e. Rs. 63.77 per warrant;

b. 10 (ten) trading days volume weighted average price (VWAP) of the equity shares of the Company preceding the Relevant Date: i.e. Rs. 61.45 per warrant.

c. Floor price determined in accordance with the provisions of the Articles of Association of the Company. However, the Articles of Association of the Company does not provide for any method of determination for valuation of warrants / shares which results in floor price higher than determined price pursuant to SEBI (ICDR) Regulations.

The Board of Directors have decided the issue price at Rs. 64/- per warrant and accordingly the price at which the Preferential Issue is being made is Rs. 64/- (Rupees Sixty Four only) per warrant which has been higher than the minimum specified price per warrant computed in accordance with Regulation 164 (1) of the SEBI (ICDR) Regulations.

The Company has obtained a valuation report from an independent registered valuer and consider the same for determining the price under Regulation 166 A of SEBI (ICDR) Regulations, 2018.

The price of Warrants to be issued is based on the pricing formula prescribed under Regulation 164 of Chapter V of SEBI (ICDR) Regulations as per Valuation done by CA Dipi Jain, an Independent Registered Valuer with IBBI Registration Number: IBBI/RV/06/2024/15614 having office at House No. 1294, Sector-15, Panchkula, Haryana, 134113 and Pricing Certificate obtained from CA Rahul Goyal, (Membership No. 540880) of M/s Sunil Kumar Gupta & Co., Chartered Accountants (Firm Regn. No. 003645N).

Since the equity shares of the Company have been listed on the recognized Stock Exchange for a period of more than 90 trading days prior to the Relevant Date, it is not required to re-compute the price per warrant to be issued and therefore, the Company is not required to submit the undertakings specified under Regulations 163(1) (g) and (h) of the SEBI (ICDR) Regulations.

If the Company is required to re-compute the price, then it shall undertake such re-computation and if the amount payable on account of the re-computation of price is not paid by the Proposed Allottees within the time stipulated in the SEBI (ICDR) Regulations, the warrants proposed to be issued pursuant to this resolution would have been continued to be locked in till the time such amount would have paid by the Proposed Allottees.

The Pricing Certificate shall be available for inspection by the Members and the same may be accessed on the Company's website as the link www.pritikaengineering.com/ca-pricing-certificate-pref-issue-19aug2026.pdf

The Equity Shares arising out of conversion of warrants allotted pursuant to the above Resolution shall rank *pari-passu* in all respects with the existing Equity Shares of the Company.

5) Particulars of Subscriber to Warrants

The Company proposes to issue Warrants by way of preferential issue to the Non-Promoter, (Public) category for cash as per the details given herein below:

Name of the Proposed subscriber	**Pre-Preferential Issue**		**Post Preferential Issue (*)**		
Category - Non-Promoter, (Public)	**No. of Shares held**	**% of Holding**	**New Allotment No. of Warrants issued**	**No of warrants and shares held and issued through this notice**	**% of Holding**
Healthy Biosciences Limited	88,000	0.33	4,00,000	4,88,000	1.48
Total	**88,000**	**0.33**	**4,00,000**	**4,88,000**	**1.48**

(*) Assuming full conversion of warrants into Equity shares issued through this Notice.

6) Identity of the natural persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the Proposed Allottees, the percentage of post preferential issue capital that may be held by them:

Sr No.	**Name of Proposed Allottee**	**Identity of the Natural Persons who are the ultimate beneficial owners of the shares proposed to be allotted and/or who ultimately control the proposed allottee**
1.	Healthy Biosciences Limited	Rajiv Agarwal

7) Shareholding Pattern of the Company before and after the issue

Shareholding pattern before and after the proposed preferential issue of Equity Shares / Warrants is provided as **Annexure I** to the Notice

8) Proposal / Intention of Promoters, Directors or Key Managerial Personnel to subscribe the offer:

None of the Promoters, Directors or Key Managerial Personnel of the Company, intend to subscribe to any equity shares pursuant to this preferential issue.

9) Proposed time within which the preferential issue shall be completed:

The warrants shall be allotted within a period of 15 days from the date of passing of this resolution, provided that if any approval or permission by any regulatory authority/ Stock Exchange / the Central Government for allotment is pending, the period of 15 days shall be counted from the date of receipt of such approval or permission;

10) Principal terms of assets charged as securities: Not Applicable

11) Terms of Issue of Warrants to Proposed Allottees who is Non-Promoter, (Public):

a) The Board is authorized to issue and allot upto 4,00,000 (Four Lakhs) Warrants at a price of Rs. 64 (Sixty Four)/- per warrant aggregating upto Rs. 2,56,00,000/- (Rupees Two Crores and Fifty Six Lakhs only), or such higher price which shall not be less than the minimum specified price as per the SEBI (ICDR) Regulations, which will entitle the holder to exercise and apply for 4,00,000 Equity Shares of the face value of Rs. 5/- (Rupees Five only) each at a security premium of Rs. 59/- (Rupees Fifty Nine only) per Equity share of the Company against each warrant.

b) Each Warrant held by the Proposed Allottee shall entitle them to apply for and obtain allotment of 1 (One) Equity Share of the face value of Rs 5/- (Rs. Five only) at a security premium of Rs. 59/- per share at any time after the date of allotment but on or before the expiry of 18 (eighteen) months from the date of allotment.

c) The proposed Warrant allottee shall, on the date of allotment of Warrants, pay an amount equivalent to at least 25% of the Warrant Issue Price fixed per Warrant in terms of the SEBI (ICDR) Regulations which will be kept by the Company to be adjusted and appropriated against the Warrant issue price of the Equity Shares. The balance 75% of the Warrant issue price shall be payable by the Warrant holder at the time of exercising the Warrants.

d) The consideration for allotment of Warrants shall be paid to the Company by the Proposed Allottee from their bank accounts;

e) Allotment of Warrants and Equity Shares arising out of conversion of warrants shall only be made in dematerialized form.

f) In the event the Warrant holder does not exercise the option for Equity Shares within a period of 18 months, the unexercised warrants shall expire and the consideration paid in respect of such warrants shall stand forfeited.

g) The Warrants shall be convertible into Equity Shares of the Company on subscription, exercise and application, without any further approval of the shareholders prior to or at the time of conversion.

h) Upon receipt of the consideration against warrant the Board (or a Committee thereof) shall allot one equity share per warrant by appropriating Rs. 5/- towards equity share capital and Rs. 59/- towards Securities Premium.

i) The warrant by itself, until conversion and allotment of equity shares, does not give to the holder thereof any rights including voting rights similar to the shareholders of the company.

j) The Warrants shall be allotted within a period of 15 days from the date of passing of this resolution, provided that if any approval or permission by any regulatory authority/ Stock Exchange/ the Central Government for allotment is pending, the period of 15 days shall be counted from the date of receipt of such approval or permission.

k) The equity shares arising out of conversion of warrants shall be listed on the stock exchange viz. National Stock Exchange of India Limited (NSE) where the existing equity shares of the Company are listed.

l) In the event of the company making a bonus issue of shares or making rights issue of shares or any other securities or any other corporate restructuring or arrangement including merger/ demerger/ acquisitions, in whatever proportion prior to the exercise of the rights attached to the Warrants, the entitlement of the holders shall stand augmented in the same proportion in which the equity share capital of the company increases as a consequence of such bonus / rights issues / corporate restructuring and that the exercise price of the Warrants be adjusted accordingly, subject to such approvals as may be required.

m) The Warrants and Equity shares arising out of exercise of right attached to the warrant(s) to be allotted to the non-promoter, public pursuant to the proposed Special Resolution shall be subject to lock-in as per the requirements of SEBI (ICDR) Regulations 2018 as amended from time to time.

12) Undertaking:

None of the Company, its directors or Promoter have been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations.

None of its Directors is a fugitive economic offender as defined under the SEBI (ICDR) Regulations.

13) Change in control, if any, in the Company that would occur consequent to the preferential offer:

There shall be no change in the management or control of the Company pursuant to the aforesaid issue and allotment of the Warrants.

14) No. of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:

The Company has not made any preferential allotment during the current financial year 2026-27 till the date of this Notice. However, the Company will ensure that the number of persons to whom allotment on preferential basis will be made during the financial year 2026-27 will not exceed the limit specified in the Act and Rules made thereunder.

15) Valuation and justification for the allotment proposed to be made for consideration other than cash:

Not Applicable as the proposed issue is not for consideration other than cash.

16) Listing:

The Company will make an application to National Stock Exchange of India Limited (NSE) at which the existing Equity Shares are presently listed, for listing of the Equity Shares that will be issued on conversion of warrants. Such Equity Shares, once allotted, shall rank pari passu with the then existing Equity Shares of the Company, including voting rights and dividend.

17) Certificate of Practicing Company Secretary:

The Certificate from M/s S. K. Sikka & Associates, Company Secretaries in Practice, (M. No.- FCS 4241, CP No. 3582), Tel: +91 9814261166, certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI (ICDR) Regulations, is hosted on the Company's website and is accessible at link: www.pritikaengineering.com/pcs-certificate-compliance-of-sebi-icdr-reg-19aug2026.pdf

18) Other Disclosures:

a) The Proposed Allottee has confirmed that they have not sold or transferred any equity shares of the Company during the 90 (ninety) Trading Days preceding the Relevant Date.

b) The issue of the Subscription Shares pursuant to the Proposed Preferential Issue would be within the authorised share capital of the Company.

c) Given that the Proposed Preferential Issue size is less than Rs. 100 crores, the requirement to appoint a monitoring agency under the provisions of Chapter V of the SEBI (ICDR) Regulations is not applicable.

d) The Company is in compliance with the conditions for continuous listing and is eligible to make the preferential issue under Chapter V of the SEBI (ICDR) Regulations.

19. The percentage (%) of Post Preferential Issue Capital that may be held by the proposed allottee and change in control, if any, consequent to the Preferential Issue:

The Non-Promoters, Public / Investors shall hold approx. 1.48% of the post preferential issue share capital i.e. the total issued share capital of the Company as mentioned hereinabove (including the shares being issued pursuant to this preferential issue and the existing shares issued by the Company). There will be no change in control of the Issuer consequent to the preferential issue.

20. Current and proposed status of the allottee(s) post the preferential issue namely, promoter or non-promoter:

The current status of the Proposed allottees is Non-Promoter, (Public) and after the proposed allotment the status will not change.

21. Lock-in:

a. The Warrants and Equity shares arising out of conversion of warrants into Equity shares to be allotted to the non-promoters, public on a preferential basis as set out in the resolution shall be locked in as per the requirements of SEBI (ICDR) Regulations 2018 as amended from time to time.

b. The entire pre-preferential allotment shareholding of the above Proposed Allottee, if any, shall be locked-in from the Relevant Date up to a period of 90 trading days from the date of trading approval as per the SEBI (ICDR) Regulations.

22. The Company undertakes that:

a) It would re-compute the price of the Securities specified above in terms of the provisions of the SEBI (ICDR) Regulations, 2018 where it is required to do so.

b) If the amount payable on account of re-computation of price is not paid within the time stipulated in the SEBI (ICDR) Regulations, 2018, the above specified securities shall continue to be locked in till the time such amount is paid by proposed allottees.

In terms of the provisions of Section 42 and Section 62(1)(c) of the Companies Act, 2013 as amended including rules notified thereunder ("Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 as amended and other applicable provisions, if any (including any statutory modifications(s) or re-enactment thereof, for the time being in force), Regulation 160 (b) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended SEBI ("ICDR Regulations"), Chapter V of SEBI(ICDR) Regulations the said Warrants issue requires prior approval of the shareholders of the Company by way of a special resolution.

The resolution and the terms stated therein and in the explanatory statement hereinabove shall be subject to the guidelines/ regulations issued/ to be issued by the Securities and Exchange Board of India or the Ministry of Corporate Affairs or any other regulatory/ statutory authorities in that behalf and the Board shall have the absolute authority to modify the terms contained herein or in the said resolution, if required by the aforesaid regulatory/ statutory authorities or in case they do not conform with the SEBI (ICDR) Regulations including any amendment, modification, variation or re-enactment thereof.

The approval of the members is being sought to enable the Board to issue and allot the warrants on a preferential/ private placement basis, to the extent and in the manner as set out in the resolution and the explanatory statement.

None of the Directors and/or Key Managerial Personnel of the Company and/or their relatives are deemed to be concerned or interested, financially or otherwise in the said resolution except Mr. Harpreet Singh Nibber and to the extent of their shareholding in the Company, if any.

The documents referred to in the Notice, for which this shareholder's approval is being obtained, will be available electronically for inspection without any fee by the members from the date of circulation of this Notice upto the date of AGM i.e. Thursday the 17th September, 2026. Members seeking to inspect such documents can send an email to compliance.pecl@pritikagroup.com

The Board of Directors believe that the Proposed Preferential Issue is in the best interest of the Company and its Members and, therefore, recommends the Special Resolution, at Item No. 12 as set out in the accompanying Notice for approval by the Members of the Company.

Annexure I
Shareholding Pattern Pre and Post Preferential Issue:

Table	A		B	
Category of Shareholders	**Pre- issue % of Holding as on 30-06-2026**		**Post issue % of Holding (*)**	
	Total No. of Shares	**% of Total Voting Rights**	**Total No. of shares**	**% of Total Voting Rights**
Promoters/ Promoters' Group	1,86,69,022	70.81	2,36,69,022	71.80
Sub- Total (A)	**1,86,69,022**	**70.81**	**2,36,69,022**	**71.80**
Non promoters				
Mutual Funds	-	-	-	
Foreign Portfolio Investors	4,64,000	1.76	4,64,000	1.41
Financial Institutions/ Bank / Insurance Companies	-	-	-	-
Bodies Corporate	9,76,000	3.70	13,76,000	4.17
Non-Resident Indians / Overseas Corporate bodies	38,000	0.14	38,000	0.11
Individual – Public	52,32,004	19.85	64,32,004	19.51
Directors, Key Managerial Personnel and their Relatives	4	-	4	-
Hindu Undivided Family (HUF)	9,56,000	3.63	9,56,000	2.90
Investors Education and Protection Fund (IEPF)	-	-	-	-
LLP	30,000	0.11	30,000	0.09
Others – Clearing Members	-	-	-	-
Sub-Total (B)	**76,96,008**	**29.19**	**92,96,008**	**28.20**
Total (A+B)	**2,63,65,030**	**100**	**3,29,65,030**	**100**

(*) Assuming full conversion of warrants into Equity shares issued through this Notice.

The key details pursuant to Explanation 3 to clause 3 of Rule 15 of Companies (Meetings of Board and its Powers) Rules, 2014 are as below:

Item No. 8

Transactions by Pritika Engineering Components Ltd., (PECL), the Company with Pritika Auto Industries Ltd., (PAIL), the related party

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1</td><td>Name of the Related Party</td><td>Pritika Auto Industries Ltd. (PAIL)</td></tr>
<tr><td>2</td><td>Name of the Director or KMP who is related</td><td>Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, Directors</td></tr>
<tr><td>3</td><td>Nature of Relationship</td><td>Mr. Harpreet Singh Nibber is Promoter & Director of the Company and PAIL. Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, directors of company are also director of PAIL. PAIL is holding Company of the company.</td></tr>
<tr><td>4</td><td>Justification as to why the RPTs are in the interest of the Company</td><td>The Related Party Transactions (RPTs) undertaken by the Company are essential for achieving its strategic, operational and financial objectives.</td></tr>
<tr><td>5</td><td>Nature, material terms, monetary value and particulars of contract or arrangements of Services/ transactions</td><td>
<table>
<tr><th rowspan="2">Sr. No.</th><th rowspan="2">Nature of transactions</th><th colspan="5">Monetary Limit
(Rs. in Crores)
Financial Years</th></tr>
<tr><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>1</td><td>Purchase of Auto components/ parts, castings, scrap upto</td><td>25</td><td>35</td><td>40</td><td>50</td><td>60</td></tr>
<tr><td>2</td><td>Sale of Auto components/ parts, castings, scrap upto</td><td>200</td><td>250</td><td>300</td><td>360</td><td>430</td></tr>
<tr><td>3</td><td>Taking inter-corporate loans and payment of Interest thereon upto</td><td>25</td><td>20</td><td>20</td><td>25</td><td>30</td></tr>
<tr><td>4</td><td>Availing services/ Job Work upto</td><td>04</td><td>05</td><td>06</td><td>08</td><td>10</td></tr>
<tr><td>5</td><td>Providing services/ Job Work</td><td>06</td><td>08</td><td>10</td><td>12</td><td>15</td></tr>
<tr><td>6</td><td>Taking Corporate Guarantee/Security /Surety/Indemnity/ Comfort letter, in connection with loans/business upto</td><td>150</td><td>200</td><td>250</td><td>300</td><td>360</td></tr>
<tr><td>7</td><td>Investment in shares, other securities and instruments by Pritika Auto Industries Limited in Pritika Engineering Components Ltd upto</td><td>35</td><td>30</td><td>30</td><td>35</td><td>40</td></tr>
<tr><td>8</td><td>Other residual RPT the transactions that will be purely</td><td>10</td><td>10</td><td>10</td><td>12</td><td>15</td></tr>
</table>
</td></tr>
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<table>
<tr><td></td><td></td><td>
<table>
<tr><td></td><td>recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto:</td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td>Total</td><td>455</td><td>558</td><td>666</td><td>802</td><td>960</td></tr>
</table>
Duration: Five years (1/04/2026 to 31/03/2031)
Terms: Consideration for each of the transactions shall be determined mutually between the parties, depending on the process and product involved and shall be at an arm's length basis considering prevalent market conditions and in the ordinary course of business.
</td></tr>
<tr><td>6</td><td>Any advance paid or received for the contracts/arrangements</td><td>As per industry norms customs and usages.</td></tr>
<tr><td>7</td><td>The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of contract</td><td>The pricing/ commercial terms will be determined based on the transactions with unrelated parties for similar nature of transaction, if any. The prices/commercial terms will be determined on arm's length basis and in the ordinary course of business.</td></tr>
<tr><td>8</td><td>Any other information relevant or important for the members to take a decision on the proposed transaction.</td><td>Pritika Engineering Components Ltd. is material subsidiary of Pritika Auto Industries Ltd.</td></tr>
</table>

Item No. 9

Transactions by Pritika Engineering Components Ltd., (PECL) the Company with Meeta Castings Ltd, (MCL), the related party

Sr. No.	Particulars	Details
1	Name of the Related Party	Meeta Castings Ltd. (MCL)
2	Name of the Director or KMP who is related	Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, Directors
3	Nature of Relationship	Mr. Harpreet Singh Nibber is Promoter & Director of the Company and MCL. Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, directors of company are also director of MCL. MCL is subsidiary of PECL.
4	Justification as to why the RPTs are in the interest of the Company	The Related Party Transactions (RPTs) undertaken by the Company are essential for achieving its strategic, operational and financial objectives.

<table>
<tr>
<td>5</td>
<td>Nature, material terms, monetary value and particulars of contract or arrangements of Services/ transactions</td>
<td>
<table>
<tr><th rowspan="2">Sr. No.</th><th rowspan="2">Nature of transactions</th><th colspan="5">Monetary Limit
(Rs. in Crores)
Financial Years</th></tr>
<tr><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>1</td><td>Purchase of Auto Components /parts, Castings, Scrap upto</td><td>70</td><td>100</td><td>110</td><td>130</td><td>140</td></tr>
<tr><td>2</td><td>Sale of Auto Components /parts, Castings, Scrap upto</td><td>10</td><td>15</td><td>20</td><td>25</td><td>30</td></tr>
<tr><td>3</td><td>Giving inter-corporate loans and receiving interest theron upto</td><td>10</td><td>15</td><td>20</td><td>25</td><td>30</td></tr>
<tr><td>4</td><td>Availing services/Job work upto</td><td>03</td><td>05</td><td>10</td><td>12</td><td>15</td></tr>
<tr><td>5</td><td>Providing services/Job work upto</td><td>02</td><td>05</td><td>05</td><td>07</td><td>10</td></tr>
<tr><td>6</td><td>Giving Corporate Guarantee / Security / Surety/Indemnity/ Comfort letter, in connection with loans/ business upto</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td></tr>
<tr><td>7</td><td>Investment by Pritika Engineering Components Limited in shares, securities & other instruments of Meeta Castings Ltd. Upto</td><td>10</td><td>15</td><td>20</td><td>25</td><td>30</td></tr>
<tr><td>8</td><td>Other residual RPT the transactions that will be purely recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto</td><td>05</td><td>05</td><td>05</td><td>07</td><td>10</td></tr>
<tr><td></td><td>Total</td><td>140</td><td>200</td><td>240</td><td>291</td><td>335</td></tr>
</table>
Duration: Five years (1/04/2026 to 31/03/2031)
Terms: Consideration for each of the transactions shall be determined mutually between the parties, depending on the process and product involved and shall be at an arm's length basis considering prevalent market conditions and in the ordinary course of business.
</td>
</tr>
<tr>
<td>6</td>
<td>Any advance paid or received for the contracts/arrangements</td>
<td>As per industry norms customs and usages.</td>
</tr>
<tr>
<td>7</td>
<td>The manner of determining the pricing and other commercial terms, both included as part of contract and not considered</td>
<td>The pricing/ commercial terms will be determined based on the transactions with unrelated parties for similar nature of transaction, if any. The prices/commercial terms will be determined on arm's length basis and in the ordinary course of business.</td>
</tr>
</table>

	as part of contract	
8	Any other information relevant or important for the members to take a decision on the proposed transaction.	Meeta Castings Ltd. is subsidiary of Pritika Engineering Components Ltd.

Item No. 10

Transactions by Meeta Castings Ltd., (MCL) the Subsidiary with Pritika Auto Industries Ltd., (PAIL), the related party

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Details</th></tr>
<tr><td>1</td><td>Name of the Related Party</td><td>Pritika Auto Industries Ltd. (PAIL)</td></tr>
<tr><td>2</td><td>Name of the Director or KMP who is related</td><td>Mr. Harpreet Singh Nibber, Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, Directors</td></tr>
<tr><td>3</td><td>Nature of Relationship</td><td>Mr. Harpreet Singh Nibber is Promoter & Director of the Company, Pritika Auto Industries Limited and Meeta Castings Limited. Mr. Ajay Kumar and Mr. Narinder Kumar Tyagi, directors of Company are also directors of Pritika Auto Industries Limited and Meeta Castings Limited. Meeta Castings Limited is the step down subsidiary of Pritika Auto Industries Limited.</td></tr>
<tr><td>4</td><td>Justification as to why the RPTs are in the interest of the Company</td><td>The Related Party Transactions (RPTs) undertaken by the Company are essential for achieving its strategic, operational and financial objectives.</td></tr>
<tr><td>5</td><td>Nature, material terms, monetary value and particulars of contract or arrangements of Services/ transactions</td><td>
<table>
<tr><th rowspan="2">Sr. No.</th><th rowspan="2">Nature of transactions</th><th colspan="5">Monetary Limit
(Rs. in Crores)
Financial Years</th></tr>
<tr><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>1</td><td>Purchase of Auto components/ parts, castings, scrap upto</td><td>20</td><td>30</td><td>40</td><td>50</td><td>60</td></tr>
<tr><td>2</td><td>Sale of Auto components/ parts, castings, scrap upto</td><td>45</td><td>60</td><td>70</td><td>85</td><td>100</td></tr>
<tr><td>3</td><td>Taking inter-corporate loans and payment of Interest thereon upto</td><td>15</td><td>20</td><td>25</td><td>30</td><td>35</td></tr>
<tr><td>4</td><td>Availing services/Job Work upto</td><td>05</td><td>05</td><td>07</td><td>08</td><td>10</td></tr>
<tr><td>5</td><td>Providing services/Job Work upto</td><td>05</td><td>05</td><td>08</td><td>10</td><td>12</td></tr>
</table>
</td></tr>
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<table>
<tr>
<td></td>
<td></td>
<td>
<table>
<tr><td>6</td><td>Taking Corporate Guarantee/Security /Surety/Indemnity/ Comfort letter, in connection with loans/business upto</td><td>20</td><td>25</td><td>30</td><td>35</td><td>45</td></tr>
<tr><td>7</td><td>Investment in shares and other securities & instruments by Pritika Auto Industries Limited in Meeta Castings Ltd. upto</td><td>10</td><td>15</td><td>20</td><td>25</td><td>30</td></tr>
<tr><td>8</td><td>Other residual RPT the transactions that will be purely recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto</td><td>15</td><td>15</td><td>15</td><td>17</td><td>20</td></tr>
<tr><td></td><td>Total</td><td>135</td><td>175</td><td>215</td><td>260</td><td>312</td></tr>
</table>
Duration: Five years (1/04/2026 to 31/03/2031)
Terms: Consideration for each of the transactions shall be determined mutually between the parties, depending on the process and product involved and shall be at an arm's length basis considering prevalent market conditions and in the ordinary course of business.
</td>
</tr>
<tr>
<td>6</td>
<td>Any advance paid or received for the contracts/arrangements</td>
<td>As per industry norms customs and usages.</td>
</tr>
<tr>
<td>7</td>
<td>The manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of contract</td>
<td>The pricing/ commercial terms will be determined based on the transactions with unrelated parties for similar nature of transaction, if any. The prices/commercial terms will be determined on arm's length basis and in the ordinary course of business.</td>
</tr>
<tr>
<td>8</td>
<td>Any other information relevant or important for the members to take a decision on the proposed transaction.</td>
<td>Meeta Castings Ltd. is subsidiary of Pritika Engineering Components Ltd. and Step Subsidiary of Pritika Auto Industries Ltd.</td>
</tr>
</table>

Pursuant to SEBI Master Circular dated January 30, 2026, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 and Industry Standards following Minimum Information is provided to the Shareholders for approval of Related Party Transactions.

Annexure-1

Transactions by Pritika Engineering Components Ltd., (PECL) with Pritika Auto Industries Ltd., (PAIL) and Meeta Castings Ltd., (MCL), the related parties

PART-A
Minimum information of the proposed RPT

Sr. No.	Particulars of information	Information provided by the Management	
A(1). Basic details of the related party		**(1)**	**(2)**
1.	Name of the related party	Pritika Auto Industries (PAIL)	Meeta Castings Ltd., (MCL)
2.	Country of incorporation of the related party	India	India
3.	Nature of business of the related party	To manufacture, sell and supply machined castings, parts/ components designed for application in tractors, commercial vehicles, material handling equipments etc.	To manufacture, sell and supply machined castings, parts/components designed for application in tractors, commercial vehicles, material handling equipments etc.
A(2). Relationship and ownership of the related party			
1.	Relationship between the listed entity and the related party – including nature of its concern (financial or otherwise) and the following:	Pritika Auto Industries Ltd. is the holding Company of Pritika Engineering Components Ltd. Mr. Harpreet Singh Nibber is Promoter & Director and Mr. Ajay Kumar, Mr. Narinder Kumar Tyagi, are directors of Pritika Auto Industries Ltd.	Meeta Castings Ltd. is subsidiary of Pritika Engineering Components Ltd. Mr. Harpreet Singh Nibber is Promoter & Director and Mr. Ajay Kumar, Mr. Narinder Kumar Tyagi, are directors of Meeta Castings Ltd.
	• Shareholding of the listed entity, whether direct or indirect, in the related party.	NIL	Pritika Engineering Components Ltd. holds 83,15,992 equity shares out of 83,15,998 equity shares in Meeta Castings Ltd. and six shares are held by others.
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital	NA	NA

	contribution, if any, made by the listed entity.			
	• Shareholding of the related party, whether direct or indirect, in the listed entity.	Pritika Auto Industries Ltd. holds 1,86,69,016 (70.81%) equity shares in Pritika Engineering Components Ltd.	NA	
			(1) **Pritika Auto Industries Ltd, (PAIL)**	**(2)** **Meeta Castings Ltd., (MCL)**
A (3). Details of previous transactions with the related party				
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	**Nature of transactions**	**FY 25-26 (Rs. in Crores)**	**FY 25-26 (Rs. in Crores)**
		Purchase of Auto components/ parts, castings, scrap	12.41	12.69
		Sale of Auto components/ parts, castings, scrap	124.85	1.49
		Giving inter-corporate loans and receiving interest theron	NIL	0.51
		Taking inter-corporate loans and payment of interest thereon	1.10	NIL
		Availing services/Job Work	NIL	NIL
		Providing services/Job Work	0.66	NIL
		Giving Corporate Guarantee/Security/Surety/Indemnity/Comfort letter, in connection with business	NIL	NIL
		Taking Corporate Guarantee / Security /Surety/Indemnity/ Comfort letter, in connection with business	54.00	NIL
		Investment in shares, securities & other instruments	NIL	NIL
		Other residual RPT the transactions that will be purely recurring in nature for furtherance of business(including reimbursement of expenses/other expenses paid	NIL	NIL
		Total	**193.02**	**14.69**

2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 41.85 Crores	Rs. 7.34 Crores
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year	No defaults made.	No defaults made.

A(4). Amount of the proposed transactions

1. Total amount of all the proposed transactions being placed for approval in the current meeting.

(1)

Pritika Auto Industries Ltd, (PAIL)

The Company is seeking approval for consolidated transactions for each financial year for a period of up to five financial years from FY 2026–27 to 2030-31, which includes the following transactions:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	445	558	666	802	960

It includes the following transactions

a) Purchase of Auto Components /parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	25	35	40	50	60

b) Sale of Auto Components/parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	200	250	300	360	430

c) Taking inter-corporate loans and payment of interest thereon upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	25	20	20	25	30

d) Availing services/Job work upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	04	05	06	08	10

(2)

Meeta Castings Ltd., (MCL)

The Company is seeking approval for consolidated transactions for each financial year for a period of up to five financial years from FY 2026–27 to 2030-31, which includes the following transactions:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	140	200	240	291	335

It includes the following transactions

a) Purchase of Auto Components /parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	70	100	110	130	140

b) Sale of Auto Components /parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	10	15	20	25	30

c) Giving inter-corporate loans and receiving interest thereon upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	10	15	20	25	30

d) Availing services/Job work upto

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	03	05	10	12	15

<table>
<tr>
<td colspan="3">
e) Providing services/Job work upto:

Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>Limit</td><td>06</td><td>08</td><td>10</td><td>12</td><td>15</td></tr>
</table>

f) Taking Corporate Guarantee/Security / Surety/ Indemnity/Comfort letter, in connection with business upto:
Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>Limit</td><td>150</td><td>200</td><td>250</td><td>300</td><td>360</td></tr>
</table>

g) Investment in shares and other securities and instruments by Pritika Auto Industries Limited in the Company upto:

Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>Limit</td><td>35</td><td>30</td><td>30</td><td>35</td><td>40</td></tr>
</table>

h) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto:

Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr>
<tr><td>Limit</td><td>10</td><td>10</td><td>10</td><td>12</td><td>15</td></tr>
</table>
</td>
<td>
e) Providing services/Job work upto:

Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026 -27</th><th>2027 -28</th><th>2028 -29</th><th>2029 -30</th><th>2030 -31</th></tr>
<tr><td>Limit</td><td>02</td><td>05</td><td>05</td><td>07</td><td>10</td></tr>
</table>

f) Giving Corporate Guarantee / Security / Surety/Indemnity/Comfort letter, in connection with business upto:
Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026 -27</th><th>2027 -28</th><th>2028 -29</th><th>2029 -30</th><th>2030 -31</th></tr>
<tr><td>Limit</td><td>30</td><td>40</td><td>50</td><td>60</td><td>70</td></tr>
</table>

g) Investment by Pritika Engineering Components Limited in shares, securities & other instruments of Meeta Castings Ltd. upto:

Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026 -27</th><th>2027 -28</th><th>2028 -29</th><th>2029 -30</th><th>2030 -31</th></tr>
<tr><td>Limit</td><td>10</td><td>15</td><td>20</td><td>25</td><td>30</td></tr>
</table>

h) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto:
Amt in Cr. (Rs.)
<table>
<tr><th>FY</th><th>2026 -27</th><th>2027 -28</th><th>2028 -29</th><th>2029 -30</th><th>2030 -31</th></tr>
<tr><td>Limit</td><td>05</td><td>05</td><td>05</td><td>07</td><td>10</td></tr>
</table>
</td>
</tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td><td>Yes</td></tr>
<tr><td colspan="2"></td><td>FY 2026-27</td><td>FY 2026-27</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity’s annual consolidated turnover for the immediately preceding financial year.</td><td>281.09%</td><td>86.49%</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary’s annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary</td><td>NA</td><td>NA</td></tr>
</table>

	and where the listed entity is not a party to the transaction)			
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available. (31-03-2026)	94.21%	441.92%	
			(1)	**(2)**
			Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
6.	Financial performance of the related party for the immediately preceding financial year: **Explanations:** The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.	**Particulars (Standalone Figures)**	**FY 25-26 (Rs. in crores)**	**FY 25-26 (Rs. in crores)**
		Turnover	475.18	31.68
		Profit After Tax	15.89	0.76
		Net Worth	321.74	9.75
A(5) Basic details for proposed transactions				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	As per A4(1) above	As per A4(1) above	
2.	Details of each type of the proposed transaction	As per A4(1) above	As per A4(1) above	
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	The tenure of the ongoing/ proposed transaction, as mentioned in A4(1) above, shall be for a period of five financial years commencing from FY 2026–27 to FY 2030-31.	The tenure of the ongoing/ proposed transaction, as mentioned in A4(1) above, shall be for a period of five financial years commencing from FY 2026–27 to FY 2030-31.	
4.	Whether omnibus approval is being sought?	Yes	Yes	
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial	As per A4(1) above	As per A4(1) above	

	year, provide estimated break-up financial year-wise.		
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Given the nature of Manufacturing Company, the Company works closely with its related parties (including its promoter, promoter group, associates) to achieve its business objectives. Refer the background, details and benefit of the transaction, the proposed RPTs are undertaken in the ordinary course of business and on an arm's length basis. While both entities belong to the Pritika Group, each operates independently with distinct commercial responsibilities. The transactions are designed to harness group synergies, ensure continuity and reliability in the business transaction and enhance operational efficiency, without ompromising independence. The said RPTs are undertaken, as mentioned in this Notice with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in and therefore are in the best interest of the Company and its shareholders, aligning with the Company's strategic objectives and commitment to high standards of corporate governance.	Given the nature of Manufacturing Company, the Company works closely with its related parties (including its promoter, promoter group, associates) to achieve its business objectives. Refer the background, details and benefit of the transaction, the proposed RPTs are undertaken in the ordinary course of business and on an arm's length basis. While both entities belong to the Pritika Group, each operates independently with distinct commercial responsibilities. The transactions are designed to harness group synergies, ensure continuity and reliability in the business transaction and enhance operational efficiency, without compromising independence. The said RPTs are undertaken, as mentioned in this Notice with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in and therefore are in the best interest of the Company and its shareholders, aligning with the Company's strategic objectives and commitment to high standards of corporate governance.

		(1)	(2)
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.		
	a. Name of the director/KMP	Mr. Harpreet Singh Nibber, Managing Director, Mr. Ajay Kumar, Director and Mr. Narinder Kumar Tyagi, Director and Chief Financial Officer.	Mr. Harpreet Singh Nibber, Director, Mr. Ajay Kumar, Director and Mr. Narinder Kumar Tyagi, Director.
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mr. Harpreet Singh Nibber, Managing Director holds 41.78% equity shares in Pritika Auto Industries Limited. Pritika Industries Limited a group entity in which Mr. Harpreet Singh Nibber is director, holds 14.14% equity shares in Pritika Auto Industries Limited. The relatives of Mr. Harpreet Singh Nibber holds 1.68% equity shares in Pritika Auto Industries Limited. Mr. Ajay Kumar, Director and his relatives holds 0.04% equity shares. Mr. Narinder Kumar, Director Tyagi holds 0.02% equity shares.	Mr. Harpreet Singh Nibber holds one equity share. However, Pritika Engineering Components Limited, in which Mr. Harpreet Singh Nibber is director holds 83,15,992 equity shares of Meeta Castings Limited.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA
9.	Other information relevant for decision making.	Nil	Nil

PART B

Information in respect of specific type of Related Party Transactions is proposed to be undertaken

B(1) Transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances			
Sr. No.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No	No
2.	Basis of determination of price.	The proposed transactions are in ordinary course of business and price for all the above-mentioned transactions has been determined on an arm's length basis, considering comparable market prices, prevailing commercial terms, and in accordance with applicable regulatory guidelines. Services are rendered /accepted with the related party based on business requirements and defined scope, timelines and responsibilities and the service charges are determined on arms length basis and in ordinary course of business.	The proposed transactions are in ordinary course of business and price for all the above-mentioned transactions has been determined on an arm's length basis, considering comparable market prices, prevailing commercial terms, and in accordance with applicable regulatory guidelines. Services are rendered /accepted with the related party based on business requirements and defined scope, timelines and responsibilities and the service charges are determined on arms length basis and in ordinary course of business.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	NA	
	a. Amount of Trade advance		Upto the amount of three months supply.
	b. Tenure		Upto 365 days.
	c. Whether same is self-liquidating?		Yes, such advances are self-liquidated, being adjusted against the Sales Invoice.

B (2) Disclosure in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity			
Sr. No.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	Source of funds in connection with the proposed transaction.	NA (The listed entity is not making loans and advances (other than trade advances) or inter-corporate deposits to PAIL.)	Internal Accrual
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	NA	No
	a. Nature of indebtedness		
	b. Total cost of borrowing		
	c. Tenure		
	d. Other details		
3.	Rate of interest at which the listed entity is borrowing from its bankers/ other lenders. Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	NA	As per sanction by the Bank and prevailing rates at the time of borrowing
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	NA	The rate of interest shall not be lower than the prevailing yield of one year, three year, five year or ten year Government Security closest to the tenor of the loan.
5.	Maturity / due date	NA	The transaction shall have a pre-defined tenure with specified maturity/due date, which will be in line with the nature and purpose of the transaction, as mutually agreed upon between parties.
6.	Repayment schedule & terms	NA	The funds shall be payable in accordance with the repayment schedule or on the maturity/due date, as mutually agreed between the parties. The terms of transaction will be mutually determined by the parties

			and the same will be on arm's length basis.
7.	Whether secured or unsecured?	NA	Unsecured
8.	If secured, the nature of security & security coverage ratio	NA	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	NA	It will be utilized for business purposes, Capital expenditure / Working capital Requirements/Debt Refinancing.
B (3) Disclosure in case of transactions relating to investment made by the listed entity			
Sr. No.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	Source of funds in connection with the proposed transaction.	NA (The listed entity is not making any investment in PAIL.)	Internal Accrual
2.	Where any financial indebtedness is incurred to make investment, specify the following:	NA	No
	a. Nature of indebtedness		
	b. Total cost of borrowing		
	c. Tenure		
	d. Other details		
3.	Purpose for which funds shall be utilized by the investee company.	NA	It will be utilized for business purposes, Capital expenditure / Working capital Requirements/ Debt Refinancing.
4.	Material terms of the proposed transaction	NA	The investment will be made in the securities of investee in compliance with the applicable laws/provisions.
B(4) Disclosure in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity			
Sr. No.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	NA (The listed entity is not making any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter in PAIL).	The proposed arrangements for providing guarantees, surety, indemnity, security and/or letters of comfort among related parties are intended to facilitate access to financial assistance on favourable terms and to support the funding requirements of the related party. Such support will help to ensure continuity of operations, optimal

			utilization of financial resources, and enhanced financial flexibility across the related party. These arrangements, proposed in connection with borrowings (including borrowings for capital expenditure purposes) are intended to meet lender requirements and strengthen the overall credit profile of the concerned related party. Such measures are expected to enhance the financial stability and creditworthiness of the group as a whole.
	(b) Whether it will create a legally binding obligation on listed entity?	NA	Yes
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity	NA	NIL
	(ii) contractual provisions on how the listed entity will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	NA	The recovery for the above Corporate Guarantee will be dependent upon the terms & conditions at the time of execution of necessary documents.
3.	The value of obligations undertaken by the listed entity, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	NA	Fresh guarantee etc. not exceeding Rs. 30 Crores, Rs. 40 Crores, Rs. 50 Crores, Rs. 60 Crores and Rs. 70 Crores respectively in FY 2026-27, 2027-28 , 2028-29, 2029-30 and 2030-31 together with interest, costs and expenses and all other charges/ amounts payable in accordance with the definitive documents. No provisions are required to be made in the books of account of the listed Company. However In case of providing guarantee / surety, it will be shown under contingent liability.

B(5) Disclosure in case of transactions relating to borrowings by the listed entity			
Sr. No.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	Material covenants of the proposed transaction	To borrow fund so that the company can meet its business requirement. The transaction is in normal course of business and in line with prevailing market practices and are not prejudicial to the interests of the Company or its shareholders.	NA (The listed entity is not making borrowings from MCL.)
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	Interest rate shall not be lower than the prevailing bank rates.	NA
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	NIL	NA
4.	Maturity / due date	The transaction shall have a predefined tenure with specified maturity/ due date, which will be in line with the nature and purpose of the transaction, as mutually agreed upon between parties.	NA
5.	Repayment schedule & terms	The repayment schedule shall be on maturity/due date as per the terms agreed mutually. The terms of transaction will be mutually decided among the parties and the same will be on arm's length basis.	NA
6.	Whether secured or unsecured?	Unsecured	NA
7.	If secured, the nature of security & security coverage ratio	NA	NA
8.	The purpose for which the funds will be utilized by the listed entity	It will be utilised for the business purpose, Capital expenditure/ Working capital Requirements/ Debt Refinancing etc.	NA

PART-C

Information on specific type of RPT proposed to be undertaken is a material RPT and is in addition to Part A and B

C(1) Disclosure in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity			
Sr.	**Particulars of the information**	**Information provided by the management**	
		Pritika Auto Industries Ltd., (PAIL)	**Meeta Castings Ltd., (MCL)**
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	NA (The listed entity is not making any transactions relating to any loans and advances (other than trade advances), inter-corporate deposits in PAIL.)	<table><tr><th>Facilities</th><th>Rating</th></tr><tr><td>Long Term Facilities</td><td>CARE BBB- ,Stable</td></tr></table>
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No No	No No
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No	No
	c) Whether the related party is undergoing or facing any application for commencement of	No	No

<table>
<tr><td></td><td>an insolvency resolution process or liquidation;</td><td></td><td></td></tr>
<tr><td></td><td>d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.

Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.</td><td rowspan="4">No</td><td rowspan="4">No</td></tr>
<tr><td></td><td>FY 2025-2026</td></tr>
<tr><td></td><td>FY 2024-2025</td></tr>
<tr><td></td><td>FY 2023-2024</td></tr>
<tr><td colspan="4">C(2) Disclosure in case of transactions relating to any investment made by the listed entity</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td colspan="2">Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td><td>Meeta Castings Ltd., (MCL)</td></tr>
<tr><td>1.</td><td>Latest credit rating of the related party.

Note:
a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.
b. This shall be applicable in case of investment in debt securities.</td><td>NA
(The listed entity is not making any transactions relating to any investment in PAIL.)</td><td><table><tr><th>Facilities</th><th>Rating</th></tr><tr><td>Long Term Facilities</td><td>CARE BBB- ,Stable</td></tr></table></td></tr>
<tr><td>2.</td><td>Whether any regulatory approval is required. If yes, whether the same has been obtained.</td><td>NA</td><td>Not Required</td></tr>
<tr><td colspan="4">C(3) Disclosure in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td colspan="2">Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td><td>Meeta Castings Ltd., (MCL)</td></tr>
<tr><td>1.</td><td>If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact</td><td>NA
(The listed entity is not making any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in</td><td><table><tr><th>Facilities</th><th>Rating</th></tr><tr><td>Long Term Facilities</td><td>CARE BBB- ,Stable</td></tr></table></td></tr>
</table>

	in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party. Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b.This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.	monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter in PAIL.)	
2.	Details of solvency status and going concern status of the related party during the last three financial years: FY 2025-2026 FY 2024-2025 FY 2023-2024	NA	Solvent and going concern
3.	The value of obligations undertaken by the listed entity, for which a guarantee, performance guarantee (in nature of security /contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity. Additionally, any provisions required to be made in the books of account of the listed entity shall also be specified.	NA	As disclosed in B4 (3)

4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, the following information as follows: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	NA	Nil
	FY 2025-2026	NA	Nil
	FY 2024-2025	NA	Nil
	FY 2023-2024	NA	Nil

C(4) Disclosure only in case of transactions relating to borrowings by the listed entity i.e. Pritika Engineering Components Limited											
Sr. No.	**Particulars of the information**	**Information provided by the management**									
		Pritika Auto Industries Ltd., (PAIL) Financial Years					**Meeta Castings Ltd., (MCL) Financial Years**				
		2026-27	**2027-28**	**2028-29**	**2029-30**	**2030-31**	**2026-27**	**2027-28**	**2028-29**	**2029-30**	**2030-31**
1.	Debt to Equity Ratio of the listed entity based on last audited financial statements (in times)						(The listed entity is not making any transactions relating to borrowings from MCL).				
	a.Before transaction	1.48	To be determined after execution of transaction				NA	NA	NA	NA	NA
	b. After transaction	To be determined after execution of transaction.					NA	NA	NA	NA	NA
2.	Debt Service Coverage Ratio of the listed entity based on last audited financial statements (in times)										
	a. Before transaction	1.39	To be determined after execution of transaction				NA	NA	NA	NA	NA
	b. After transaction	To be determined after execution of transaction.					NA	NA	NA	NA	NA

Annexure-2

Transactions of Meeta Castings Ltd.,(MCL) the subsidiary of Pritika Engineering Components Ltd.(PECL) with Pritika Auto Industries Ltd., (PAIL) , the related party

PART-A

<u>Minimum information of the proposed RPT, applicable to all RPTs</u>

Sr. No.	**Particulars of the information**	
A(1). Basic details of the related party		
1.	Name of the related party	Pritika Auto Industries Ltd, (PAIL)
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	To manufacture, sell and supply machined castings/parts/components designed for application in tractors, commercial vehicles, material handling equipments etc.
A(2). Relationship and ownership of the related party		
1.	Relationship between the subsidiary entity and the related party – including nature of its concern (financial or otherwise) and the following:	Meeta Castings Ltd is the step down subsidiary of Pritika Auto Industries Limited. Mr. Harpreet Singh Nibber, Promoter & Director and Mr. Ajay Kumar, Mr. Narinder Kumar Tyagi, are directors of Pritika Auto Industries Limited.
	• Shareholding of the subsidiary entity, whether direct or indirect, in the related party.	NIL

<table>
<tr><td rowspan="2"></td><td>• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the subsidiary entity.</td><td colspan="2">NA</td></tr>
<tr><td>• Shareholding of the related party, whether direct or indirect, in the subsidiary entity.</td><td colspan="2">NA</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="2">(1)</td></tr>
<tr><td colspan="2">Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td colspan="4">A (3). Details of previous transactions with the related party</td></tr>
<tr><td rowspan="9">1.</td><td rowspan="9">Total amount of all the transactions undertaken by the subsidiary entity with the related party during the last financial year.</td><td>Nature of transactions</td><td>FY 25-26 (Rs. in Crores)</td></tr>
<tr><td>Purchase of Auto components/ parts, castings, scrap</td><td>2.20</td></tr>
<tr><td>Sale of Auto components/ parts, castings, scrap</td><td>18.18</td></tr>
<tr><td>Taking inter-corporate loans from PAIL and payment of interest thereon</td><td>NIL</td></tr>
<tr><td>Availing services/Job Work</td><td>NIL</td></tr>
<tr><td>Providing Services/Job Work</td><td>NIL</td></tr>
<tr><td>Taking Corporate Guarantee / Security / Surety /Indemnity/Comfort letter from PAIL, in connection with business</td><td>1.00</td></tr>
<tr><td>Investment in shares and other securities & instruments by Pritika Auto Industries Limited in Meeta Castings Ltd.</td><td>NIL</td></tr>
<tr><td>Other residual RPT the transactions that will be purely recurring in nature for furtherance of business(including reimbursement of expenses/other expenses paid</td><td>NIL</td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the subsidiary entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td colspan="2">Rs. 2.28 Crores</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.</td><td colspan="2">No defaults made.</td></tr>
</table>

		(1)
		Pritika Auto Industries Ltd., (PAIL)
A(4) Amount of proposed transactions		
1.	Total amount of all the proposed transactions being placed for approval in the current meeting.	The Company is seeking approval for consolidated transactions for each financial year for a period of up to five financial years from FY 2026–27 to 2030-31 between Meeta Castings Ltd. (Subsidiary) with Pritika Auto Industries Ltd.

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	135	175	215	260	312

It includes the following transactions:
a) Purchase of Auto Components/parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	20	30	40	50	60

b) Sale of Auto Components/parts, Castings, Scrap upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	45	60	70	85	100

c) Taking inter-corporate loans and payment of interest thereon upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	15	20	25	30	35

d) Availing services/Job work upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	05	05	07	08	10

e) Providing services/ Job Work

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	05	05	08	10	12

f) Taking Corporate Guarantee / Security / Surety / Indemnity/ Comfort letter, in connection with business upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	20	25	30	35	45

g) Investment in shares and other securities & instruments by Pritika Auto Industries Limited in Meeta Castings Ltd. upto:

Amt in Cr. (Rs.)

FY	2026-27	2027-28	2028-29	2029-30	2030-31
Limit	10	15	20	25	30

<table>
<tr><td></td><td></td><td>h) Other residual RPT the transactions that will be purely recurring in nature for furtherance of business (including reimbursement of expenses/other expenses paid or received) upto:
Amt in Cr. (Rs.)
<table><tr><th>FY</th><th>2026-27</th><th>2027-28</th><th>2028-29</th><th>2029-30</th><th>2030-31</th></tr><tr><td>Limit</td><td>15</td><td>15</td><td>15</td><td>17</td><td>20</td></tr></table></td></tr>
<tr><td>2.</td><td>Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?</td><td>Yes</td></tr>
<tr><td>3.</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.</td><td>NA</td></tr>
<tr><td>4.</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)</td><td>426.14 % (proposed transaction for FY 2026-27)</td></tr>
<tr><td>5.</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available. (31-03-2026)</td><td>27.95 % (proposed transaction for FY 2026-27)</td></tr>
<tr><td colspan="2"></td><td>(1)
Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td>6.</td><td>Financial performance of the related party for the immediately preceding financial year:
Explanations:
The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</td><td><table><tr><th>Particulars
(Standalone Figures)</th><th>FY 25-26
(Rs. in crores)</th></tr><tr><td>Turnover</td><td>475.18</td></tr><tr><td>Profit After Tax</td><td>15.89</td></tr><tr><td>Net Worth</td><td>321.74</td></tr></table></td></tr>
<tr><td colspan="3">A(5) Basic details for proposed transactions</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>As per A4(1) above</td></tr>
</table>

2.	Details of each type of the proposed transaction	As per A4(1) above
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	The tenure of the ongoing/ proposed transaction, as mentioned in A4(1) above, shall be for a period of up to five financial years commencing from FY 2026–27 to FY 2030-31.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	As per A4(1) above
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Given the nature of Manufacturing Company, the Company works closely with its related parties (including its promoter, promoter group, associates) to achieve its business objectives. Refer the background, details and benefit of the transaction, the proposed RPTs are undertaken in the ordinary course of business and on an arm's length basis. While both entities belong to the Pritika Group, each operates independently with distinct commercial responsibilities. The transactions are designed to harness group synergies, ensure continuity and reliability in the business transaction and enhance operational efficiency, without compromising independence. The said RPTs are undertaken, as mentioned in this Notice with terms and conditions that are generally prevalent in the industry segments and the market that the Company operates in and therefore are in the best interest of the Company and its shareholders, aligning with the Company's strategic objectives and commitment to high standards of corporate governance.
7.	**(1) Pritika Auto Industries Limited., (PAIL)**	
	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	
	a. Name of the director/KMP	Mr. Harpreet Singh Nibber is Promoter & Director. Mr. Ajay Kumar, Director and Mr. Narinder Kumar Tyagi, director of company.
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	Mr. Harpreet Singh Nibber, Managing Director holds 41.78% equity shares in Pritika Auto Industries Ltd. Pritika Industries Ltd, a group Company holds 14.14% equity shares in Pritika Auto Industries Ltd. The relatives of Mr. Harpreet Singh Nibber holds 1.68% equity shares in Pritika Auto Industries Ltd. Mr. Ajay Kumar, Director and his relatives holds 0.04% equity shares in Pritika Auto Industries Limited. Mr. Narinder Kumar Tyagi, Director holds 0.02% equity shares in Pritika Auto Industries Limited.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA
9.	Other information relevant for decision making.	Nil

PART B

Information in respect of specific type of Related Party Transactions proposed to be undertaken

<table>
<tr><td colspan="3">B(1) In case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td>Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td>1.</td><td>Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.</td><td>No</td></tr>
<tr><td>2.</td><td>Basis of determination of price.</td><td>The proposed transactions are in ordinary course of business and price for all the above-mentioned transactions has been determined on an arm's length basis, considering comparable market prices, prevailing commercial terms, and in accordance with applicable regulatory guidelines. Services are rendered /accepted with the related party based on business requirements and defined scope, timelines and responsibilities and the service charges are determined on arm's length basis and in ordinary course of business.</td></tr>
<tr><td rowspan="4">3.</td><td>In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:</td><td rowspan="4">NA
(The subsidiary entity is not giving any Trade Advances to Pritika Auto Industries Limited).</td></tr>
<tr><td>a. Amount of Trade advance</td></tr>
<tr><td>b. Tenure</td></tr>
<tr><td>c. Whether same is self-liquidating?</td></tr>
<tr><td colspan="3">B (2) Disclosure in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the subsidiary entity: NA</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td>Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td>1.</td><td>Source of funds in connection with the proposed transaction.</td><td>NA
(The subsidiary entity is not making any transactions relating to loans and advances (other than trade advances) or inter-corporate deposits with PAIL).</td></tr>
<tr><td rowspan="5">2.</td><td>Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:</td><td rowspan="5">NA</td></tr>
<tr><td>a. Nature of indebtedness</td></tr>
<tr><td>b. Total cost of borrowing</td></tr>
<tr><td>c. Tenure</td></tr>
<tr><td>d. Other details</td></tr>
<tr><td>3.</td><td>Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.</td><td>NA</td></tr>
</table>

	Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	NA
5.	Maturity / due date	NA
6.	Repayment schedule & terms	NA
7.	Whether secured or unsecured?	NA
8.	If secured, the nature of security & security coverage ratio	NA
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	NA
B (3) Disclosure in case of transactions relating to investment made by the subsidiary entity: NA		
Sr. No.	**Particulars of the information**	**Information provided by the management**
		Pritika Auto Industries Ltd., (PAIL)
1.	Source of funds in connection with the proposed transaction.	NA (The subsidiary entity is not making any transactions relating to investment in PAIL).
2.	Where any financial indebtedness is incurred to make investment, specify the following:	NA
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Purpose for which funds shall be utilized by the investee company.	NA
4.	Material terms of the proposed transaction	NA

<table>
<tr><td colspan="3">B(4) Disclosure in case of guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the subsidiary entity: NA</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td>Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td rowspan="2">1.</td><td>(a) Rationale for giving guarantee, surety, indemnity or comfort letter</td><td>NA
(The subsidiary entity is not making guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter in PAIL).</td></tr>
<tr><td>(b) Whether it will create a legally binding obligation on listed entity?</td><td>NA</td></tr>
<tr><td rowspan="2">2.</td><td>Material covenants of the proposed transaction including:
(i) commission, if any to be received by the subsidiary entity</td><td>NA</td></tr>
<tr><td>(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.</td><td>NA</td></tr>
<tr><td>3.</td><td>The value of obligations undertaken by the its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by its subsidiary.
Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.</td><td>NA</td></tr>
<tr><td colspan="3">B(5) Disclosure in case of transactions relating to borrowings by the subsidiary entity</td></tr>
<tr><td rowspan="2">Sr. No.</td><td rowspan="2">Particulars of the information</td><td>Information provided by the management</td></tr>
<tr><td>Pritika Auto Industries Ltd., (PAIL)</td></tr>
<tr><td>1.</td><td>Material covenants of the proposed transaction</td><td>To borrow fund so that the subsidiary can meet its business requirements. The transaction is in normal course of business and in line with prevailing market practices and are not prejudicial to the interests of the Company or its shareholders.</td></tr>
<tr><td>2.</td><td>Interest rate (in terms of numerical value or base rate and applicable spread)</td><td>Interest rate shall not be lower than the prevailing bank rates.</td></tr>
<tr><td>3.</td><td>Cost of borrowing
Note: This shall include all costs associated with the borrowing</td><td>Nil</td></tr>
</table>

4.	Maturity / due date	The transaction shall have a predefined tenure with specified maturity/ due date, which will be in line with the nature and purpose of the transaction, as mutually agreed upon between parties.
5.	Repayment schedule & terms	The repayment schedule shall be on maturity/due date as per the terms agreed mutually. The terms of transaction will be mutually decided among the parties and the same will be on arm's length basis.
6.	Whether secured or unsecured?	Unsecured
7.	If secured, the nature of security & security coverage ratio	NA
8.	The purpose for which the funds will be utilized by the subsidiary	It will be utilised for the business purposes, Capital expenditure/Working capital Requirements/ Debt Refinancing etc.

PART-C

Information on specific type of RPT proposed to be undertaken is a material RPT and is in addition to Part A and B

C(1) Disclosure in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the subsidiary entity: NA		
Sr. No.	**Particulars of the information**	**Information provided by the management** **Pritika Auto Industries Ltd., (PAIL)**
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	NA (The subsidiary entity is not making any transactions relating to any loans and advances (other than trade advances), inter-corporate deposits to PAIL).
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	NA

	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	NA
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	NA
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	NA
	FY 2025-2026	
	FY 2024-2025	
	FY 2023-2024	
C(2) Disclosure in case of transactions relating to any investment made by the subsidiary entity: NA		
Sr. No.	**Particulars of the information**	**Information provided by the management** **Pritika Auto Industries Ltd., (PAIL)**
1.	Latest credit rating of the related party. Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This shall be applicable in case of investment in debt securities.	NA (The subsidiary entity is not making any transactions relating to any investment in PAIL).
2.	Whether any regulatory approval is required. If yes, whether the same has been obtained.	NA
C(3) Disclosure in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the subsidiary entity: NA		
Sr. No.	**Particulars of the information**	**Information provided by the management** **Pritika Auto Industries Ltd., (PAIL)**
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party,	NA (The subsidiary entity is not making any transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter to PAIL).

	provide latest credit rating of the related party. Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any. b. This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.	
2.	Details of solvency status and going concern status of the related party during the last three financial years: FY 2025-2026 FY 2024-2025 FY 2023-2024	NA
3.	The value of obligations undertaken by its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by its subsidiary. Additionally, any provisions required to be made in the books of account its subsidiary shall also be specified.	NA
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, the following information as follows: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its	NA

<table>
<tr><td></td><td>bankers and whether such status is currently subsisting;
c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;
d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.
Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.</td><td colspan="5"></td></tr>
<tr><td></td><td>FY 2025-2026</td><td colspan="5">NA</td></tr>
<tr><td></td><td>FY 2024-2025</td><td colspan="5">NA</td></tr>
<tr><td></td><td>FY 2023-2024</td><td colspan="5">NA</td></tr>
<tr><td colspan="7">C(4) Disclosure only in case of transactions relating to borrowings by the subsidiary entity i.e. Meeta Castings Limited</td></tr>
<tr><td>Sr. No.</td><td>Particulars of the information</td><td colspan="5">Information provided by the management</td></tr>
<tr><td colspan="2" rowspan="2"></td><td colspan="5">Pritika Auto Industries Ltd., (PAIL)
Financial Years</td></tr>
<tr><td>2026-27</td><td>2027-28</td><td>2028-29</td><td>2029-30</td><td>2030-31</td></tr>
<tr><td rowspan="3">1.</td><td>Debt to Equity Ratio of the its subsidiary based on last audited financial statements (in times)</td><td colspan="5"></td></tr>
<tr><td>a. Before transaction</td><td>2.50</td><td colspan="4">To be determined after execution of transaction.</td></tr>
<tr><td>b. After transaction</td><td colspan="5">To be determined after execution of transaction.</td></tr>
<tr><td rowspan="3">2.</td><td>Debt Service Coverage Ratio of its subsidiary based on last audited financial statements (in times)</td><td colspan="5"></td></tr>
<tr><td>a. Before transaction</td><td>0.14</td><td colspan="4">To be determined after execution of transaction.</td></tr>
<tr><td>b. After transaction</td><td colspan="5">To be determined after execution of transaction.</td></tr>
</table>

For and on behalf of the Board of Directors

Sd/-
Harpreet Singh Nibber
Chairman and Managing Director
DIN: 00239042

Date: 19.08.2026
Place: Mohali

Chairman's & Managing Director's Letter

To Our Esteemed Shareholders,

As we present the Annual Report for FY 2025-26, I am pleased to share that this year has been a defining chapter in the growth journey of **Pritika Engineering Components Limited.** FY26 reflects the strength of our business fundamentals, disciplined execution, and our continued commitment towards creating long-term value for all stakeholders.

Pritika Engineering Components Limited continues to play a vital role within the Pritika Group's manufacturing ecosystem, serving leading original equipment manufacturers through precision-engineered and value-added components. Over the years, our focus on quality, reliability, operational excellence, and customer-centricity has enabled us to establish a strong presence in the automotive and engineering sectors.

A Year of Growth and Execution

FY26 was a defining year for the Company, driven by **strong financial momentum**, **enhanced operational efficiencies**, and **sustained progress** across key strategic initiatives:

- **Total revenue** surged to ₹161.87 crore, representing a **37.90% year-over-year growth**.
- **EBITDA** (Earnings before Interest, Tax, Depreciation, Amortisation) excluding other income rose by **17.76%** to ₹21.51 crore, and **net profit** increased by an impressive **27.26%** to ₹7.31 crore.
- We achieved an **EBITDA margin** of 13.29%, a testament to improved operational efficiency and value-added product mix.

The year witnessed continued progress in strengthening our manufacturing capabilities and laying the foundation for long-term growth. Operationally, we achieved several significant milestones during the year. The Company recorded its highest-ever monthly dispatch volumes, reflecting robust demand, improved operational efficiencies, and successful capacity utilization. We also completed the adoption of advanced manufacturing technologies and strategically increased our focus on higher-weight, value-added products, strengthening our product portfolio and enhancing profitability.

During the year, we expanded our product portfolio through the commercialisation of several new components, including Hydraulic Lift Housing, Axle Housing, Clutch Housing, and Housing Beam Centre. These additions not only enhance our manufacturing capabilities but are also backed by long-term customer engagements, providing sustained revenue visibility and supporting future growth.

We also secured significant long-term business from leading customers, including an order valued at approximately ₹50 crore from a leading multinational tractor manufacturer and an additional order worth approximately ₹70 crore for large components used in material handling equipment. These orders underscore our engineering capabilities, manufacturing excellence, and growing reputation as a preferred supplier of complex and high-value components.

As part of our future growth strategy, we are actively preparing to expand into railway component manufacturing while evaluating opportunities in the defence sector. In addition, the Group has initiated the development of components for Electric/Hybrid tractors, positioning itself to participate in the evolving mobility landscape and capitalize on emerging industry opportunities.

Looking ahead, we remain optimistic about the demand outlook across our key end-user industries. Continued investments in infrastructure, rural development, mechanization, logistics, and domestic manufacturing are expected to support sustained growth in the tractor, commercial vehicle, and industrial equipment segments. As part of our long-term diversification strategy, we are actively exploring opportunities in high-growth sectors such as railways, defence, and electric mobility. The development of components for Electric/ Hybrid tractors reflects our commitment to aligning with emerging industry trends and creating new avenues for sustainable growth.

As we look to the future, our priorities remain focused on strengthening operational excellence, enhancing customer relationships, expanding capabilities, and building a scalable platform for sustainable growth. We are confident that the investments undertaken in recent years, combined with our strong execution capabilities and expanding order book, will position the Company to capitalize on future opportunities while creating long-term value for all stakeholders.

On behalf of the Board of Directors, I extend my sincere gratitude to our customers, employees, business partners, lenders, shareholders, and all other stakeholders for their continued trust and support. Their confidence inspires us to pursue higher standards of performance and excellence as we continue our journey of growth and value creation.

Warm regards,
Harpreet Singh Nibber
Chairman & Managing Director
Pritika Engineering Components Limited

DIRECTOR'S REPORT

Dear Shareholders,

The Directors have pleasure in presenting their 9th Annual Report on the business and operations together with the Audited Statement of Accounts of the Company for the year ended 31st March, 2026.

1. FINANCIAL RESULTS

The Financial results are briefly indicated below:

(In Lakhs)

Particulars	Standalone		Consolidated	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Revenue from operations (net)	14436.83	10483.33	16187.41	11738.36
Other Income	83.10	72.36	41.13	27.60
Profit before Interest, Depreciation and Tax (PBIDT)	1888.65	1602.83	2192.25	1854.28
Interest	474.46	431.03	614.81	543.10
Profit before Depreciation and Tax (PBDT)	1414.19	1171.80	1577.44	1311.18
Depreciation	532.58	466.43	694.51	589.48
Profit before Tax Expenses	881.61	705.37	882.93	721.70
Tax Expenses	226.80	151.46	151.91	147.26
Profit after Tax	654.81	553.91	731.02	574.44
Other Comprehensive Income	0.05	0.34	0.05	0.34
Total Comprehensive Income	654.86	554.25	731.07	574.78
EPS- Basic	2.48	2.10	2.77	2.18
Diluted	2.48	2.10	2.77	2.18

The Standalone Revenue from the operations (net) for the Financial Year 2025-26 was Rs. 14436.83 lac (Previous year 10483.33 lac). The company earned Net Profit of Rs. 654.81 lac (Previous Year Rs. 553.91 lac). The earning per share was Rs. 2.48.

The Consolidated Revenue from the operations (net) for the Financial Year 2025-26 was Rs. 16187.41 lac (Previous Year 11738.36 lac). The company earned Consolidated Net Profit Rs. 731.02 (Previous Year Rs. 574.44 lac).The Consolidated Earnings per share was Rs. 2.77.

There was no change in the nature of business of the company during the year.

The previous year figures have been restated, rearranged, regrouped and consolidated, to enable comparability of the current year figures of accounts with the relative previous year's figures.

2. INDUSTRIAL SCENARIO

Indian Economy Outlook

As India enters 2026, several themes will shape the next phase of growth and demand the same level of pragmatism. We expect full fiscal year growth to be revised substantially upward, as third-quarter numbers are likely to remain strong due to festive spending. Growth is expected to stand between 7.5% and 7.8% in fiscal 2025 to 2026, and then between 6.6% and 6.9% in fiscal 2026 to 2027, buoyed by the rollout of new goods and services tax (GST) rules and slowing inflation.

India's economic value expanded by 8.2% year over year in the second quarter of fiscal 2025 to 2026, reinforcing expectations of an upward revision in full-year growth. Despite global headwinds such as higher US tariffs and volatile capital outflows, India posted an impressive 8% growth in the first half of the fiscal, powered by robust private consumption and investment, aided by easing inflation and favorable rural conditions.

The OECD has revised India's GDP growth forecast to 7.7% for FY26 and 6.6% for FY27, reflecting higher energy prices, supply chain disruptions, and softer global demand while RBI has projected growth at 6.9% with downward risks.

Sources:

https://www.deloitte.com/us/en/insights/topics/economy/asia-pacific/india-economic-outlook.html
https://www.ey.com/en_in/services/tax/india-economic-pulse

Indian Auto-Components Industry

The Indian auto-components industry demonstrated resilient growth during FY 2025-26, supported by healthy demand from Original Equipment Manufacturers (OEMs), rising exports, localization initiatives and a robust aftermarket segment.

According to ACMA, the Indian auto component industry grew by approximately 6.8% during H1 FY26 and reached around Rs. 3.56 lakh crore. Supplies to OEMs increased by 7.3%, while the aftermarket segment recorded nearly 9% growth. Exports also witnessed healthy growth despite global uncertainties.

Key growth drivers for the industry included:

- Rising domestic vehicle production across passenger vehicles, commercial vehicles and tractors.
- Increased localisation and import substitution initiatives.
- Growth in electric vehicle components and advanced technology systems.
- Expansion of organised aftermarket channels.
- Government focus on manufacturing competitiveness and supply chain resilience.

The Indian automobile industry recorded its highest-ever sales across major vehicle categories during FY 2025-26. Passenger vehicle sales grew by 7.9%, commercial vehicles by 12.6%, three-wheelers by 12.8% and two-wheelers by 10.7%. This broad-based automotive growth positively impacted demand for auto components.

The industry is also witnessing increasing investments in automation, lightweight materials, precision engineering and EV-related technologies. India continues to strengthen its position as a global sourcing hub for automotive components due to competitive manufacturing costs, skilled manpower and improving quality standards.

Nevertheless, challenges such as rising raw material prices, semiconductor supply constraints, foreign exchange volatility and global geopolitical uncertainties may exert pressure on operating margins.

Looking ahead, the Indian auto-components industry is expected to maintain a positive growth trajectory, supported by strong domestic automotive demand, exports and technological advancements.

Sources:

https://www.autoguideindia.com/statistics/indian-auto-component-industry-growth-h1-fy26-acma/?

https://www.siam.in/news-%26-updates/press-releases/auto-industry-performance-of-q4-jan--march-2026-fy-2025-26/605?

https://economictimes.indiatimes.com/industry/auto/auto-news/auto-industry-faces-margin-pressure-as-west-asia-conflict-pushes-up-raw-material-prices/articleshow/130580503.cms?

Indian Agricultural Tractor Market

According to Mordor Intelligence, the India Agricultural Tractor Market is estimated at USD 7.92 billion in 2025 and is forecast to reach USD 10.95 billion by 2030, advancing at a CAGR of 6.70% during the forecast period 2025-2030. This growth trajectory is underpinned by direct-benefit transfer programmes, emission compliance milestones, and state-backed mechanization funds that collectively shape OEM procurement cycles. Expanding solar pump coverage, the rapid digitalization of used-equipment platforms under the Digital Agriculture Mission, and the progressive adoption of precision agriculture are systematically widening the customer base.

Source: *https://www.mordorintelligence.com/industry-reports/india-agricultural-tractor-market*

On the retail volume front, FY26 delivered a landmark result: domestic tractor retail sales crossed the 10-lakh unit milestone for the first time in history, reaching 10,50,077 units- an 18.95% increase over 8,82,825 units in FY25, as per FADA data. This made tractors the fastest-growing vehicle category in India in FY26, outpacing both two-wheelers and passenger vehicles. Farm mechanization penetration in India currently stands at approximately 40-45%, compared to 57% in China, 75% in Brazil, and 95% in the USA- indicating substantial headroom for further penetration growth over the long term. Government initiatives including the Sub-Mission on Agricultural Mechanization (SMAM), state-level subsidies, and flagship schemes such as PM-KISAN-which provides direct income support to farmers-continue to act as powerful structural tailwinds.

Sources:
Mordor Intelligence, India Agricultural Tractor Market Report (2025–2030).
URL: https://www.mordorintelligence.com/industry-reports/india-agricultural-tractor-market | FADA Retail Data FY26.

Agricultural Tractors Market Outlooks

The outlook for the Indian agricultural tractor market remains positive over the medium to long term, supported by continued mechanization, rising farm productivity requirements and improving rural economic conditions.

Industry estimates indicate that tractor demand is expected to remain strong, supported by:

- Normal monsoon forecasts and healthy agricultural output.
- Government focus on rural development and farm mechanisation.
- Increased financing accessibility in rural markets.
- Growing infrastructure and construction activities in rural India.
- Rising exports to neighbouring and developing markets.

The Indian tractor market is expected to witness gradual premiumisation with higher adoption of technologically advanced and fuel-efficient tractors. Export opportunities are also likely to improve as Indian manufacturers strengthen their global competitiveness in the sub-100 HP segment.

However, the sector may face certain near-term challenges including:

- Increase in tractor prices due to implementation of stricter emission norms.
- Commodity price volatility.
- Dependence on monsoon performance and rural cash flows.
- Regional disparities in agricultural income growth.

Despite these challenges, the long-term fundamentals of the Indian tractor industry remain robust due to low mechanisation penetration, rising food demand, labour shortages in agriculture and continued government support for the rural economy.

Sources:
https://www.reddit.com/r/stock_trading_India/comments/1oz9u6e/indias_tractor_sector_is_entering_a_new_phase/?

3. SHARE CAPITAL

During the year under review, there was no change in the Share Capital of the Company. As at March 31, 2026 the Authorised Share Capital of the Company was Rs. 25,00,00,000/- (Rupees Twenty Five Crores only) divided into 5,00,00,000 (Five Crores only) Equity Shares of Rs. 5/- each. The Issued, Subscribed and Paid-Up Share Capital was Rs 13,18,25,150 (Rupees Thirteen Crores Eighteen Lac Twenty Five Thousand One Hundred and Fifty Only) divided into 2,63,65,030 (Two Crores Sixty Three Lacs Sixty Five Thousand and Thirty) Equity Shares of Rs. 5/- each.

4. LISTING ON NATIONAL STOCK EXCHANGE OF INDIA LTD. (NSE) EMERGE

The equity shares of the company are listed on NSE Emerge. The Stock Code with NSE is: PRITIKA.

5. DIVIDEND

Considering the financial results and to plough back surplus of the Company, the Board did not recommend payment of any dividend for the year ended 31st March, 2026.

6. TRANSFER TO RESERVE

During the financial year, there was no amount proposed to be transferred to the Reserves.

7. AUDITOR & AUDITORS' REPORT

M/s. Sunil Kumar Gupta & Co., Chartered Accountants, New Delhi were appointed as statutory auditors of the company for a period of five years in the 4th AGM i.e. till the conclusion of the 9th Annual General Meeting to be held for the FY 2025-26. The Board of Directors has recommended reappointment of M/s. Sunil Kumar Gupta & Co., Chartered Accountants as Statutory Auditors of the company for the second term of two years from the conclusion of 9th Annual General Meeting till the conclusion of 11th Annual General Meeting to be held for the Financial Year 2027-28. M/s. Sunil Kumar Gupta & Co., Chartered Accountants have consented to the said appointment and confirmed that their reappointment, if made, would be within the limits specified u/s 141(3)(g) of the Companies Act, 2013. They have further confirmed that they are not disqualified to be appointed as Statutory Auditors in terms of provisions of section 139(1), section 141(2), and section 141(3) of the Act and provisions of the Companies (Audit and Auditors) Rules, 2014.

The Auditors' Report for the fiscal 2026 does not contain any qualification, reservation or adverse remark. Further, in terms of section 143 of the Companies Act, 2013 read with Companies (Audit & Auditors) Rules, 2014, as amended, no fraud has been reported by the Auditors of the Company where they have reasons to believe that an offence involving fraud is being or has been committed against the company by officers or employees of the company.

8. DEPOSITS

The Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Hence company need not to give details related to deposits. There is no non-compliance of the provisions of Chapter V of the Companies Act 2013.

9. PARTICULARS OF EMPLOYEES

Disclosure pertaining to the remuneration and other details as required under the Companies Act, 2013 read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and any amendments thereof, is attached as **Annexure-A**.

10. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Board has adopted a policy for selection and appointment of Directors, Key Managerial Personnel, Senior Management and their remuneration.

Based on the recommendation of Nomination & Remuneration Committee, the Board of Directors approved and adopted a Policy for selection, appointment and remuneration of Directors, Key Managerial Personnel and other employees of the Company as required under Section 178(3) of the Act.

-The Nomination & Remuneration Committee identifies and ascertains the integrity, qualification, expertise and experience of the person for appointment as Director and ensures that the candidate identified possesses adequate qualification, expertise and experience for the appointment as a Director.

-The Nomination & Remuneration Committee ensures that the candidate proposed for appointment as Director is compliant with the provisions of the Companies Act, 2013.

-The candidate's appointment as recommended by the Nomination and Remuneration Committee requires the approval of the Board.

-In case of appointment of Independent Directors, the Nomination and Remuneration Committee satisfies itself with regard to the independent nature of the Directors vis- à-vis the Company so as to enable the Board to discharge its function and duties effectively.

-The Nomination and Remuneration Committee ensures that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.

-The policy can be viewed at company's website at *https://www.pritikaengineering.com/nomination-remuneration-policy.pdf*

11. CORPORATE GOVERNANCE

The Company is covered under criteria of Regulation 15(2)(b) of SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015, and is not required to provide 'Report on Corporate Governance'.

12. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company has one subsidiary namely 'Meeta Castings Limited' as on 31-03-2026. Except this the company does not have any other Subsidiary, Joint venture or Associate Company as on 31-03-2026. The Company itself is subsidiary of Pritika Auto Industries Ltd. No company has become subsidiary, associates and joint ventures during the year under purview.

In accordance with the provisions of section 129 (3) of the Act read with the Companies (Accounts) Rules, 2014, a report on the performance and financial position of the subsidiary is attached as **'Annexure-B'** to this report.

13. STATEMENTS OF PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE

Information in accordance with the provisions of Section 134 (3)(m) of the Act read with the Companies (Accounts) Rules, 2014 regarding Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo during the reporting period is attached herewith and marked as **'Annexure-C'**.

14. RELATED PARTY TRANSACTIONS

Information on transactions with related parties pursuant to Section 134(3)(h) of the Act read with rule 8(2) of the Companies (Accounts) Rules, 2014 are given in Form AOC-2 and forms part of this report as **'Annexure-D'.**

15. ANNUAL RETURN

The copy of Annual Return as at 31st March, 2026, is available on the company's website at *https://www.pritikaengineering.com/annual-return-mgt-pritika-engg.html*

16. SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT

Pursuant to the amended provisions of Regulation 24A of the SEBI Listing Regulations and Section 204 of the Act, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Shareholders of the Company in their 8th Annual General Meeting have approved the appointment of M/s S. K. Sikka & Associates, Company Secretaries (Certificate of Practice No. 3582) of Chandigarh as the Secretarial Auditors of the Company for the first term of five consecutive years, from the conclusion of 8th Annual General Meeting till the conclusion of 13th Annual General Meeting to be held for the Financial year 2029-30.

The Copy of Secretarial Audit Report for the Financial Year 2025-26 issued by Mr. Sushil K Sikka, Company Secretary in Practice has been attached and marked as '**Annexure-E'**. The Secretarial Auditors' Report for the fiscal 2026 does not contain any qualification, reservation or adverse remark.

The Secretarial Audit Report of Meeta Castings Ltd., the subsidiary of the company has been attached and marked as '**Annexure-F'**.

17. MANAGEMENT DISCUSSION ANALYSIS REPORT

The details forming part of Management Discussion and Analysis Report is annexed herewith to the Board Report as '**Annexure-G'.**

18. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

During the year under review, no significant and material order was passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations.

19. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of loan, guarantee and investment covered under the provisions of Section 186 of the Act read with the Companies (Meetings of Board and its Powers) Rules, 2014 are given in the Notes to the financial statements.

20. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Annual Report on CSR Activities for the financial year 2025-26 is enclosed as **'Annexure-H'**. The company has adopted a policy on CSR which can be viewed at company's website *https://www.pritikaengineering.com/csr-policy.pdf*

21. MEETINGS OF BOARD OF DIRECTORS

The Board met five times on 17-05-2025, 23-06-2025, 11-08-2025, 08-11-2025 and 06-02-2026 during the year. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013 and the Listing Regulations.

Attendance of Directors in the Board Meeting:

Sr. No.	Name of Directors	No. of Board Meetings	
		Entitled to attend	Attended
1.	Mr. Harpreet Singh Nibber	5	5
2.	Mr. Ajay Kumar	5	5
3.	Mr. Narinder Kumar Tyagi	5	5
4.	Mr. Bishwanath Choudhary	5	5
5.	Mrs. Neha	5	5
6.	Mr. Aman Tandon	5	2

22. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitment affecting the financial position of the company occurred between the end of the financial year 2025-26 and the date of this report.

23. COMPOSITION OF COMMITTEES

The Company has complied with the SEBI (LODR) Regulations along with the Companies Act, 2013 with respect to the Composition of the Committees as required therein, details of which are as follows:

Audit Committee

The Composition of the Audit Committee as on 31.03.2026 and the number of meetings held and attended by members during the year is given herein below.

Member's Name	Designation	No. of meetings held	No. of meetings entitled to attend	No. of meetings attended
Mr. Bishwanath Choudhary	Chairperson	5	5	5
Mr. Harpreet Singh Nibber	Member	5	5	5
Mr. Aman Tandon	Member	5	5	2
Mrs. Neha	Member	5	5	5

All the recommendations made by the Audit Committee in the financial year 2025-26 were approved by the Board.

Nomination and Remuneration Committee

The Composition of the Nomination and Remuneration Committee as on 31.03.2026 and the number of meetings held and attended by members during the year is given herein below:

Member's Name	Designation	No. of meetings held	No. of meetings entitled to attend	No. of meetings attended
Mr. Bishwanath Choudhary	Chairperson	2	2	2
Mrs. Neha	Member	2	2	2
Mr. Ajay Kumar	Member	2	2	2
Mr. Aman Tandon	Member	2	2	0

Stakeholders Relationship Committee

The Composition of the Stakeholders Relationship Committee as on 31.03.2026 and the number of meetings held and attended by members during the year is given herein below:

Member's Name	Designation	No. of meetings held	No. of meetings entitled to attend	No. of meetings attended
Mrs. Neha	Chairperson	2	2	2
Mr. Ajay Kumar	Member	2	2	2
Mr. Bishwanath Choudhary	Member	2	2	2

Corporate Social Responsibility Committee

The Composition of the Corporate Social Responsibility Committee as on 31.03.2026 and the number of meetings held and attended by members during the year is given herein below:

Member's Name	Designation	No. of meetings held	No. of meetings entitled to attend	No. of meetings attended
Mr. Harpreet Singh Nibber	Chairperson	3	3	3
Mr. Ajay Kumar	Member	3	3	3
Mrs. Neha	Member	3	3	3

24. BOARD EVALUATION

The Board of Directors have carried out an annual evaluation of its own performance, its committees and individual directors including Chairman of the Board on the basis of attendance, contribution and various criteria as recommended by the Nomination & Remuneration Committee of the Company. The evaluation of the working of the Board, its Committees, experience and expertise, performance of duties and obligations etc. were carried out.

25. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The **Composition of the Board and Key Managerial Personnel (KMP) of the Company** as on 31st March, 2026 were as follows:

Sr. No.	Name of Director	Designation	Date of Appointment
1.	Mr. Harpreet Singh Nibber	Chairman & Managing Director	20/02/2018
2.	Mr. Ajay Kumar	Non-Executive Director	05/10/2021
3.	Mr. Aman Tandon	Independent Director	25/08/2023
4.	Mr. Bishwanath Choudhary	Independent Director	20/07/2022
5.	Mrs. Neha	Independent Director	20/07/2022
6.	Mr. Narinder Kumar Tyagi	Director and Chief Financial Officer	20/07/2022
7.	Mr. Karan Malhotra	Company Secretary and Compliance Officer	11/08/2025

Retirement by Rotation and subsequent re-appointment of Director

Mr. Ajay Kumar, Director retires by rotation at the ensuing Annual General Meeting, and being eligible offers himself for re-appointment.

Independent Directors

Independent Directors on your Company's Board have submitted declarations of independence to the effect that they meet the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. In the opinion of the Board, the Independent Directors possesses requisite qualification, experience and hold high standards of integrity for the purpose of Rule 8(5)(iii a) of the Companies (Accounts) Rules, 2014.

Change in Composition of Board

During the Financial Year 2025-26 there was no change in the composition of Board of Directors.

Key Managerial Personnel

During the Financial Year 2025-26, Mr. C B Gupta resigned as Company Secretary and Compliance officer w.e.f 11th August, 2025 and Mr. Karan Malhotra was appointed as Company Secretary and Compliance officer w.e.f. 11th August, 2025.

26. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134 (5) of the Companies Act, 2013, with respect to Directors Responsibilities Statement, it is hereby confirmed that:

a. In the preparation of the annual accounts for the financial year ended 31st March, 2026 the applicable accounting standards had been followed along with proper explanation relating to material departures, if any.

b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review.

c. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

d. The Directors had prepared the accounts for the financial year ended 31st March, 2026 on a going concern basis.

e. The Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

27. COST AUDITORS

As per requirement of the Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, M/s Verma Khushwinder & Co., Cost Accountants, (Firm Registration No. 000469) were appointed as Cost Auditor to audit the Cost Accounts of the company for the Financial Year 2025-26. The Cost Auditors' Report for the fiscal 2026 does not contain any qualification, reservation or adverse remark.

28. INTERNAL AUDITORS

Pursuant to section 138 of the Companies Act, 2013 read with rule 13 of the Companies (Accounts) Rules, 2014, and other applicable provisions of the Act, the Board of Directors has re-appointed M/s. A.K. Sood & Associates, Chartered Accountants, Chandigarh as Internal Auditors of the Company for financial year 2026-27. The Internal Auditor conducts the internal audit and reports to the Audit Committee and Board from time to time.

29. COST RECORDS

The Company is maintaining Cost Records as specified by the Central Government under Sub section (1) of Section 148 of the Companies Act 2013.

30. INTERNAL FINANCIAL CONTROLS & RISK MANAGEMENT

Pursuant to the provisions of Section 177(4) & Section 134(3)(n) of the Companies Act, 2013, the Board has developed Internal Finance Control Policy and Risk Management Policy to identify and mitigate risks. The provisions of Regulation 21 of SEBI Listing Regulations 2015 pertaining to Risk Management Committee are not applicable to the company.

31. WHISTLE BLOWER POLICY AND VIGIL MECHANISM

To create enduring value for all stakeholders and ensure the highest level of honesty, integrity and ethical behavior in all its operations, the Company has formulated Whistle Blower Policy. This policy aspires to encourage all employees to report suspected or actual occurrence of illegal, unethical or inappropriate events (behaviors or practices) that affect Company's interest/image.

This Policy can be viewed at company's website at *https://www.pritikaengineering.com/whistle-blower-policy.pdf*

32. DISCLOSURE AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company did not receive any complaint during the year and the details required pertaining to complaints are mentioned below:

(a) Number of complaints of sexual harassment received in the year	Nil
(b) Number of complaints disposed off during the year	Nil
(c) Number of cases pending for more than ninety days	Nil

33. During the year under review no application was made and no proceeding was pending against the company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

34. During the year under review there was no One Time settlement with any bank or Financial Institution.

35. During the year under review, the company has complied with the provisions relating to the Maternity Benefit Act, 1961.

36. COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has complied with all the applicable Secretarial Standards in the Financial Year 2025-26.

37. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company is well equipped with adequate internal financial controls. The Company has a continuous monitoring mechanism which enables the organization to maintain the same standards of the control systems and help them in managing defaults, if any, on timely basis because of strong reporting mechanisms followed by the Company.

38. CODE OF CONDUCT

The Board has laid down a Code of Conduct ("Code") for Board Members, Managerial Personnel and for Senior Management Employees of the Company. This Code has been posted on the Company's website at *https://www.pritikaengineering.com/code-conduct-directors.pdf* All the Board Members and Senior Management Personnel have affirmed compliance with this code. The Board has also laid down a Code of Conduct for Independent Directors pursuant to Section 149(8) and Schedule IV to the Companies Act, 2013 via terms and conditions for appointment of Independent Directors, which is a guide to professional conduct for Independent Directors and has been uploaded on the website of the Company.

39. NON-DISQUALIFICATION OF DIRECTORS

None of the Directors of the Company has been debarred or disqualified from being appointed or continuing as director of Companies.

40. POLICY FOR PRESERVATION OF DOCUMENTS

Pursuant to the Regulation 9 of SEBI (LODR), 2015 the Company has maintained the policy of preservation of documents to keep the documents preserve as per Regulation 9(a) & 9(b) of SEBI (LODR), 2015 and the same has been uploaded on the website of the Company on *https://www.pritikaengineering.com/archival-policy.pdf*

41. REGISTRAR AND SHARE TRANSFER AGENT INFORMATION

MUFG INTIME INDIA PRIVATE LIMITED
(Formerly Link Intime India Private Limited)

Regd. Office: C-101, Embassy 247, 1st Floor, L.B.S. Marg,
Vikhroli (West), Mumbai – 400083
Maharashtra, India
Tel : +91 22 4918 6000
Fax : +91 22 4918 6060

Email Id: *mumbai@in.mpms.mufg.com*
Website: *https://in.mpms.mufg.com/*

42. ACKNOWLEDGEMENTS

Your Directors wish to express their sincere appreciation to all the Employees for their contribution and thanks to our valued clients, Bankers and shareholders for their continued support.

For and on behalf of the Board of Directors

Sd/-
Harpreet Singh Nibber
Chairman & Managing Director
DIN: 00239042

Date: 19.08.2026
Place: Mohali

ANNEXURE A

Details Pertaining to Remuneration as Required Under Section 197 (12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. **Particulars of top 10 employees in terms of remuneration drawn, pursuant to Rule 5 of Cos. (Appt. & Remuneration of Managerial Personnel) Rules, 2014, as amended, as on 31.03.2026**

Sr. No	Name	Designation	Remuneration received (Rs. per annum)	Nature of employment	Qualification & Experience	Date of commencement of employment	Age of employee	Last employment before joining the company	%age of equity shares held in company	If employed throughout year or part thereof	Whether relative of any director/ manager of the company
1.	Mr. Harpreet Singh Nibber	Chairman & Managing Director	30,36,667	Contractual	BE (Mech), 30 Years	01-10-2018	54 Years	Pritika Autocast Ltd.	Nil	Throughout year	No
2.	Mr. Gurkaran Singh Nibber	Head-Business & Strategy	27,00,000	Permanent	Btech, 3 Years	01-04-2024	27 Years	-	Nil	Throughout year	Yes, son of Sh. Harpreet Singh Nibber, MD
3.	Mr. Gopal Kishan Dhiman	GM-Operations	25,49,733	Permanent	Diploma in Mech. & AMIE Mech., 46 Years	01-07-2020	65 Years	Mahindra & Mahindra Ltd.	Nil	Throughout year	No
4.	Mr. Raj Kunwar Singh	Head – Business Railways	24,00,000	Permanent	MBA, 29 Years	01-08-2024	57 Years	Internation Cylinders Pvt Ltd	Nil	Throughout year	No
5.	Mr. Rajinder Singh Bhullar	GM (Accounts & Finance)	15,16,500	Permanent	PGDM, 17 Years	30-03-2023	61 Years	Vllabh Textiles co. ltd	Nil	Throughout year	No
6.	Mr. Ajay Kumar	Director	14,40,000	Permanent	B.Tech., M.B.A 30 Years	05-10-2021	52 Years	Pritika Autocast Ltd.	Nil	Throughout year	No
7.	Mr. Munish Arora	AGM (Commercial)	13,78,410	Permanent	BBA, 24 Years	26-02-2018	45 Years	Deepak Fasteners Ltd -	Nil	Throughout year	No
8.	Mr. Narinder Kumar Tyagi	Director & Chief Financial Officer	12,00,000	Permanent	Chartered Accountant 35 Years	20-07-2022	62 Years	Lark Non Ferrous Metals Ltd.	Nil	Throughout year	No
9.	Mr. Arun Kumar	Sr. Manager (Maintenance)	10,88,415	Permanent	B Tech, 19 Years	21-03-2023	64 Years	Guru Nanak Industrial corporation	Nil	Throughout year	No
10.	Mr. Rajesh Kumar	Deputy Manager	9,89,088	Permanent	B.Tech (Mech.), 15 Years	01-08-2019	37 Years	Pritika Auto Industries Ltd.	Nil	Throughout year	No

2. **Detail of employee who was Employed throughout the year and was in receipt of remuneration at the rate of not less than Rs. 1,02,00,000/- per annum: NIL***

*There was no employee who was Employed throughout the year and was in receipt of remuneration at the rate of not less than Rs. 1,02,00,000/- per annum.

S.No.	Name	Designation	Remuneration received (Rs. Per annum)	Nature employment	Qualification & Experience	Date of commencement of employment	Age of Employee	Last employment before joining the company/ amalgamation	%age of equity shares held in company	If employed throughout year or part thereof	Whether relative of any director/ manager of the company

3. **Ratio of remuneration of each director to median remuneration of employees**

Name of Director	Designation	Ratio of remuneration to median remuneration of employees
Mr. Harpreet Singh Nibber	Chairman & Managing Director	13.95: 1
Mr. Ajay Kumar	Non-Executive Director	6.62: 1
Mr. Narinder Kumar Tyagi	Director & Chief Financial Officer	5.51: 1
Mr. Bishwanath Choudhary	Independent Director	N.A. (Sitting fees was paid)
Mrs. Neha	Independent Director	N.A. (Sitting fees was paid)
Mr. Aman Tandon	Independent Director	N.A. (Sitting fees was paid)

*Independent Directors were paid sitting fees.

4. **Percentage increase in remuneration of Directors and KMP**

Name of Director	Designation	Percentage increase in remuneration
Mr. Harpreet Singh Nibber	Chairman & Managing Director	26.53 %
Mr. Ajay Kumar	Non-Executive Director	0.00%
Mr. Narinder Kumar Tyagi	Director and Chief Financial Officer	0.00%
Mr. Bishwanath Choudhary	Independent Director	N.A. (Sitting fees was paid)
Mr. Aman Tandon	Independent Director	N.A. (Sitting fees was paid)
Ms. Neha	Independent Director	N.A. (Sitting fees was paid)
Mr. Karan Malhotra	Company Secretary (appointed w.e.f. 11.08.2025)	N.A.*

*The percentage change in remuneration of Mr. Karan Malhotra, Company Secretary who was appointed w.e.f. 11th August, 2025 is not comparable as he held his position for a part of the year FY 2025-26.

5. In the financial year, there was **a decrease of 0.82% in the median remuneration of employees**. The decrease in Median remuneration is due to increase in the number of employees in lower Salary Scale.

6. There **were 263 permanent employees** on the rolls of the Company as on March 31, 2026.

7. Average percentile increase made in the salaries of employees other than the managerial personnel in the financial year i.e. 2025-26 was 51.12% whereas the percentile increase in the managerial remuneration for the same financial year was 12.63%.

8. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel, Senior Management Personnel and other employees of the company.

For and on behalf of the Board of Directors
Sd/-
Harpreet Singh Nibber
Chairman & Managing Director
DIN: 00239042

Date: 19.08.2026
Place: Mohali

ANNEXURE B

Form AOC – 1

Pursuant to first proviso to sub-section(3) of Section 129 of the Companies Act, 2013 read with Rule 5 of Companies (Accounts) Rules, 2014

Statement containing salient features of the financial statements of subsidiaries/associates companies/joint ventures.

Part 'A" - Subsidiaries

Amount (Rs. in lacs)

Name of the Subsidiary Company	**Meeta Castings Limited**
Year	**2025-26**
Share Capital	831.60
Reserves and Surplus	143.03
Total Assets	4991.89
Total Liabilities	4991.89
Details of Current and Non-Current Investments	0.00
Net Turnover	3177.00
Profit/(Loss) before taxation	1.37
Tax Expenses	(75.05)
Profit/(Loss) after taxation	76.42
Proposed Dividend	0.00
% of Share-holding	*100.00%

* Six shares are held by other shareholders out of total 83,15,998 shares.

Name of Subsidiaries which are yet to commence operations	N.A.
Name of Subsidiaries which have been liquidated or Sold during the year	N.A.

For and on behalf of the Board of Directors

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN: 00239042

Sd/-
Ajay Kumar
(Director)
DIN: 02929113

Sd/-
Narinder Kumar Tyagi
Director & C.F.O.
DIN: 00483827

Sd/-
Karan Malhotra
Company Secretary
M. No. A62063

Date: 19.08.2026
Place: Mohali

ANNEXURE C

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION

A) Conservation of energy:

(i) The steps taken or impact on conservation of energy:

The Company is taking all possible measures to conserve energy. The company has upgraded Automatic Power Factor Controller to improve the Power Factor. The company is using Standard Drives in CNC Machines for better energy efficiency. The employees are regularly educated and made aware to save power.

The company by optimising operations is saving machine running hours. The energy consumption is lowered by converting high rated electric motors into low power consumption motors.

The company is also saving power by using Natural Light during day with transparent sheets and Natural Ventilators.

The Company has made Common Power Pack for Equipment to save Energy.

Sand Conveyor Belt removed from Sand Plant to save Energy.

Enhanced the maintenance periodicity of air conditioners.

Reduction in fettling activities results into low/less energy consumption /MT of gross production.

Synchronisation of ID fans with Shot Blasting machine gate opening.

Auto shutdown of power parts if the line is stand still for more than 20 minutes.

Replaced ordinary Air Guns with Trans rector air guns.

Lourvers & transparent sheets installation in machine shops for Lux Level.

Cleaning of runner riser for furnace for reduction in energy consumption.

Auto shutdown of compressors during unloading.

Over rated motors replaced with relevant H.P.

Process revisited to use small H.P. motors in operation where load is less.

Air compressor switches off in lunch/dinner time

Air leakage testing carried out to stop leakage which resulted in energy saving.

Installed Solar Street Lights and saved 1250Units per month.

Installed VFD 40KW on Air Compressor, which reduced unloading time.

Installed a Pneumatic Flip Valve on the Dust Collector and Removed Electrcial Motor and saved 540 units/month.

Replaced the electrical spray pump on the Sand Cooler and installed a Pneumatic Mist Spray. This saves 1372 units/Month.

(ii) The steps taken by the Company for utilising alternate sources of energy:

Optimization of electric motor rating from high H.P to lower H.P. or reduction in number of motors to save energy.

iii) The capital investment on energy conservation equipments:

The company has not made any major investment on energy conservation equipments during the year under review and this cannot be quantified.

(B) Technology absorption:

(i) The efforts made towards technology absorption:

The management keeps itself abreast of the adaptation and innovation technological advancements in the industry and ensures continued and sustained efforts towards absorption as well as development of the same to meet business needs and objectives.

The Company has in-house development centre, wherein all the tooling required are designed and manufactured.

By replacing Conventional machines with Automatic CNC machines, the company is saving energy and yielding
higher productivity.

The company is also engaged in design and development of machine tools for captive use, wherein old technology is replaced with modern Hydraulics/CNC/PLC controlled system for lesser power consumption and higher productivity.

The company is going extensively on machine made core from conventional handmade.

The company uses Screw Compressor instead of Conventional Reciprocating compressor which are more efficient.

(ii) The benefits derived like product improvement, cost reduction, product development or import substitution:

The technological absorption has resulted in improvement, cost reduction, product development, improvement in services, import substitution, etc. making company's products more competitive in the market. However, the benefits derived from the technological advancements are not quantifiable.

Machining stocks from the castings reduced to improve the cycle time to save energy and productivity improvement.

(iii) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)

The company has not absorbed any imported technology.

(a) the details of technology imported:	Not applicable
(b) the year of import:	Not applicable
(c) whether the technology been fully absorbed:	Not applicable
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof:	Not applicable

(iv) Expenditure incurred on Research and Development

The Company has not carried out any specific research and development activities during the year. As such expenditures on Research & Development cannot be quantified.

C. Foreign Exchange Earnings and Outgo

There was no Foreign Exchange Earnings. Foreign Exchange Outgo- Rs. 203.94 lac was spent in Foreign Exchange on purchase of Capital Goods.

For and on behalf of the Board of Directors
Sd/-
Date: 19.08.2026 **Harpreet Singh Nibber**
Place: Mohali **Chairman & Managing Director**
DIN: 00239042

ANNEXURE D

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section(1) of section 188 of the Companies Act, 2013 including transactions entered into ordinary course of business and at an arm's length basis under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis: NONE

(a) Name(s) of the related party and nature of relationship
(b) Nature of contracts/arrangements/transactions
(c) Duration of the contracts / arrangements/transactions
(d) Salient terms of the contracts or arrangements or transactions including the value, if any
(e) Justification for entering into such contracts or arrangements or transactions
(f) date(s) of approval by the Board
(g) Amount paid as advances, if any:
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm's length basis

a) Related party and nature of the related party relationship with whom transactions have taken place during the year:

A) Holding Company

Pritika Auto Industries Limited

B) Key Managerial Personnel, Directors and their relatives

Mr. Harpreet Singh Nibber, Chairman & Managing Director
Mr. Ajay Kumar, Director
Mr. Narinder Kumar Tyagi, Director & CFO
Mr. Chander Bhan Gupta, Company Secretary (ceased w.e.f. 11.08.2025)
Mr. Karan Malhotra, Company Secretary (appointed w.e.f. 11.08.2025)
Mrs. Neha, Independent Director
Mr. Bishwanath Choudhary, Independent Director
Mr. Aman Tandon, Independent Director
Mr. Gurkaran Singh Nibber – Son of Chairman and Managing Director

C) Subsidiary Company
Meeta Castings Limited

b) Nature of contracts/arrangements/transactions:

(Rs. In Lacs)

Nature of Transactions During the year	Related Parties					
	Referred in A Above		Referred in B Above		Referred in C Above	
Income	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Sales net of tax	12,485.18	9,291.55	-	-	148.89	64.32

Interest received	-	-	-	-	50.64	53.32
Expenditure						
Purchases	1240.77	531.86	-	-	1268.85	746.18
Interest Paid	110.26	108.83	-	-	-	-
Director Remunerations	-	-	56.77	48.07	-	-
Director Sitting Fees to independent Directors	-	-	3.75	5.00	-	-
Salary to KMP's	-	-	6.66	5.88	-	-
Salary to KMP's Relatives	-	-	27.00	15.00	-	-
Loan & Advances						
Loan taken						
Loan taken during the year	-	-	-	400.00	-	-
Repayment of Loan during the year	-	-	216.00	125.00	-	-
Loan Given						
Loan given during the year	-	-	-	-	-	-
Repayment of Loan during the year	-	-	-	-	-	-
Corporate Guarantee taken	5400	753.70	-	-	-	-
Balance Outstanding						
Payables (net of trade receivables)	1,788.61	887.68	-	-	-	-
Loan payable (including interest net of TDS)	1,477.53	1,378.29	59.00	275.00	-	-
Loan receivable (including interest net of TDS)	-	-	-	-	720.83	675.25
Advance against Supplies	-	-	-	-	129.87	240.33
Corporate Guarantee taken	10769.49	5,369.49	-	-	-	-

c) Duration of the contracts / arrangements/transactions

i) Pritika Auto Industries Ltd. - Contract/Arrangement for five years w.e.f. 01.04.2025 to 31.03.2030.
ii) Meeta Castings Ltd - Contract/Arrangement for five years w.e.f. 01.04.2025 to 31.03.2030.
iii) Pritika Industries Ltd - Contract/Arrangement for five years w.e.f. 01.04.2025 to 31.03.2030.

d) Salient terms of the contracts or arrangements or transactions including the value, if any:

i) With Pritika Auto Industries Ltd : After approval of the Board of Directors of the company, the members accorded their approval to the company for entering into the Related Party Transactions u/s 188 of the Companies Act, 2013, with Pritika Auto Industries Ltd. not exceeding ₹200.00 crore per year from the Financial Year 2025-26 to 2029-30.

ii) With Meeta Castings Ltd : After approval of the Board of Directors of the company, the members accorded their approval to the company for entering into the Related Party Transactions u/s 188 of the Companies Act, 2013, with Meeta Castings Ltd not exceeding ₹ 100.00 crore per year from the Financial Year 2025-26 to 2029-30.

iii) With Pritika Industries Ltd : After approval of the Board of Directors of the company, the members accorded their approval to the company for entering into the Related Party Transactions u/s 188 of the Companies Act, 2013, with Pritika Industries Ltd not exceeding ₹ 20.00 crore per year from the Financial Year 2025-26 to 2029-30.

The pricing/commercial terms were determined on the basis of transactions with unrelated parties and on an arm's length basis.

e) Date(s) of approval by the Board, if any: Prior approval by Board of Directors in its meeting held on 03.08.2024. The shareholders accorded prior approval for Related Party Agreement/Transactions in Annual General Meeting held on 06.09.2024.

f) Amount paid as advances, if any: Nil

For and on behalf of the Board of Directors

Sd/-

Date: 19.08.2026
Place: Mohali

Harpreet Singh Nibber
Chairman & Managing Director
DIN: 00239042

ANNEXURE E

SECRETARIAL AUDIT REPORT
FORM NO. MR-3

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

For the financial year ended 31st March 2026

To
The Members
PRITIKA ENGINEERING COMPONENTS LIMITED
(**CIN: L28999PB2018PLC047462**)
Plot No. C-94, Phase-VII Industrial Focal Point,
S.A.S Nagar Mohali-160055

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Pritika Engineering Components Limited (hereinafter called as "the Company". Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, registers, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the Financial Year ended on 31st March 2026, complied with the applicable statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company, which were shared with me, for the financial year ended on 31 March, 2026 according to the provisions of the following Acts/Laws/Regulations and the amendments thereof, if any:

(1) The Companies Act, 2013 (the Act) and the rules made thereunder;

(2) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(3) The Depositories Act, 2018 and the Regulations and bye-laws framed thereunder;

(4) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(5) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018. **Not applicable as there was no reportable event during the financial year under review;**

(d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client- **Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the financial year under review;**

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 – **Not applicable as there was no reportable event during the financial year under review;**

(f) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **Not applicable as there was no reportable event during the financial year under review;**

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 – **Not applicable as there was no reportable event during the financial year under review;**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 – **Not applicable as there was no reportable event during the financial year under review; and**

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6) The Company has complied with the following laws applicable specifically to the Company:
(a) Hazardous Waste (Management & Handling) Rules 1989 under Environment (Protection) Act, 1986

(b) Factories Act, 1948 and allied State Laws.

The Company has listed its shares on EMERGE SME platform of National Stock Exchange of India and is subsidiary of a listed company.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) The Listing Agreements entered into by the Company with National Stock Exchange of India Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the applicable provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

i. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors including a Woman Director. There was no changes in the composition of the Board of Directors during the period under review.

ii. Adequate notices were given to all Directors to schedule the Board Meetings, along with agenda and detailed notes on agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting by the directors. The decisions are carried unanimously.

iii. All the Decisions at the Board Meetings were taken unanimously.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there was no event/action having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines and standards.

I further report that during the audit period, there were no instances of:

i. Public / Rights / Sweat Equity/ Preferential issue of shares /debentures.
ii. Redemption / Buy-Back of Securities.
iii. Merger / Amalgamation / Reconstruction etc.
iv. Foreign Technical Collaborations.

However, the members of the Company, at their Annual General Meeting held on 16.09.2025, approved borrowing limits up to Rs. 200 Crore under Section 180(1)(c) and creation of charge on the assets of the Company under Section 180(1)(a) of the Companies Act, 2013.

This Report is to be read with our letter of even date which is annexed as Annexure-A and forms an integral part of this report.

For S. K. SIKKA & ASSOCIATES
Company Secretaries

Sd/-
(Sushil K. Sikka)
Prop.
FCS 4241, CP 3582
Peer Review Cert. No. 7636/2026
UDIN: F004241H000972142

Place: Chandigarh
Date: 29.07.2026

Annexure –A to Secretarial Auditors' Report

To
The Members
PRITIKA ENGINEERING COMPONENTS LIMITED
(CIN L28999PB2018PLC047462)
Plot No. C-94, Phase-VII Industrial Focal Point,
S.A.S Nagar Mohali -160055

My Secretarial Audit Report for Financial Year ended on 31st March 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of event etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For S. K. SIKKA & ASSOCIATES
Company Secretaries

Sd/-
(Sushil K. Sikka)
Prop.
FCS 4241, CP 3582
Peer Review Cert. No. 7636/2026

Place: Chandigarh
Date: 29.07.2026

ANNEXURE F

SECRETARIAL AUDIT REPORT
FORM NO. MR-3

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

For the financial year ended 31st March 2026

To
The Members
MEETA CASTINGS LIMITED
(CIN U27100PB2022PLC055438)
Plot No. C-94, Phase-VII, Industrial Focal Point,
S.A.S Nagar Mohali-160055

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Meeta Castings Limited** (hereinafter called as "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, registers, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the Financial Year ended on 31st March 2026, complied with the applicable statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, registers, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026, according to the provisions of:

1) The Companies Act, 2013 (the Act) and the rules made thereunder;
2) The Depositories Act, 2018 and the Regulations and bye- laws framed thereunder;

3).The Company has complied with the following laws applicable specifically to the Company:

(a) Hazardous Waste (Management & Handling) Rules 1989 under Environment (Protection) Act, 1986.
(b) Factories Act, 1948 and allied State Laws.

The Company is an unlisted public company and a subsidiary of a listed company.

I have also examined compliance with the applicable clauses of the Secretarial Standards pursuant to Section 118(10) of the Act, issued by the Institute of Company Secretaries of India.

During the period under review, the Company has complied with the applicable provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that the Board of Directors of the Company is duly constituted with proper balance of executive and non-executive directors. There was no change in the composition of the Board of Directors during the period under review.

Adequate notices were given to all Directors to schedule the Board Meetings, along with agenda and detailed notes on agenda at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting by the directors. The decisions are carried unanimously.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there was no event/action having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines and standards.

I further report that the Company has issued and allotted 16,00,000 fully convertible warrants to promoter and public on 22/05/2025, at an issue price of Rs. 10.00 per warrant, carrying right exercisable by warrant holder to subscribe to one equity share of face value of Rs. 10.00 each, per warrant.

I further report that during the audit period, there were no instances of:

(i) Public / Rights / Preferential issue of shares /debentures / sweat equity.
(ii) Redemption / buy-back of securities.
(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013.
(iv) Merger / amalgamation / reconstruction etc.
(v) Foreign technical collaborations.

This Report is to be read with our letter of even date which is annexed as **Annexure-A** and forms an integral part of this report.

For S. K. SIKKA & ASSOCIATES
Company Secretaries

Sd/-
(Sushil K. Sikka)
Prop.
FCS 4241, CP 3582
Peer Review Cert. No. 7636/2026
UDIN: F004241H000972318

Place: Chandigarh
Date: 29.07.2026

Annexure –A to Secretarial Auditors' Report

To
The Members
MEETA CASTINGS LIMITED
(CIN **U27100PB2022PLC055438**)
Plot No. C-94, Phase-VII, Industrial Focal Point,
S.A.S Nagar Mohali-160055

My Secretarial Audit Report for Financial Year ended on 31st March 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of event etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For S. K. SIKKA & ASSOCIATES
Company Secretaries

Sd/-
(Sushil K. Sikka)
Prop.
FCS 4241, CP 3582
Peer Review Cert. No. 7636/2026

Place: Chandigarh
Date: 29.07.2026

ANNEXURE G

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Forward Looking Statement

Statements in this Management Discussion and Analysis of Financial Condition and Results of Operations of the Company describing the Company's objectives, expectations or predictions may be forward looking within the meaning of applicable securities laws and regulations. Forward looking statements are based on certain assumptions and expectations of future events.

The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company assumes no responsibility to publicly amend, modify or revise forward looking statements, on the basis of any subsequent developments, information or events. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operations include changes in government regulations, tax laws, economic developments within the country and such other factors globally.

The financial statements are prepared as per the IND AS guidelines and comply with the Accounting Standards notified under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015. The management of Pritika Engineering Components Limited has used estimates and judgments relating to the financial statements on a prudent and reasonable basis, in order that the financial statements reflect in a true and fair manner, the state of affairs and profit for the year.

The following discussions on our financial condition and result of operations should be read together with our audited consolidated financial statements and the notes to these statements included in the annual report. Unless otherwise specified or the context otherwise requires, all references herein to "we", "us", "our", "the Company", "PECL", "Pritika" are to Pritika Engineering Components Ltd.

ECONOMIC OVERVIEW

Global Economy Outlook

US-China Trade Tensions and Tariff Regime

Global trade dynamics remained volatile throughout FY26, driven primarily by the continuation and escalation of US tariff policy under the Trump administration. The 'Liberation Day' tariff initiative of April 2025 imposed reciprocal tariffs across more than 20 countries, triggering retaliatory measures from several major trading partners and causing significant disruption in established supply chains across electronics, automotive, and heavy manufacturing sectors. The sudden imposition of these tariffs resulted in rushed inventory build-ups, order cancellations, and a period of acute uncertainty for globally integrated manufacturers.

The US subsequently agreed on a provisional framework with China, reducing total tariffs on Chinese goods to 55% from an earlier peak of 145%, following high-level diplomatic negotiations in Geneva. However, even at reduced levels, these tariff rates represent a structurally elevated trade barrier that has accelerated the diversification of global supply chains away from China. Countries such as India, Vietnam, Mexico, and Indonesia have emerged as key beneficiaries of this realignment, with several multinational OEMs actively expanding their supplier base in these geographies. For PECL, this structural shift creates medium-term opportunities to participate in global supply chains as North American and European OEMs seek alternative precision component suppliers.

Despite some de-escalation, global trade sentiment remained fragile throughout FY26, with businesses deferring large capital expenditure decisions and maintaining leaner inventory buffers. The World Trade Organization revised its global merchandise trade growth estimate for 2025 downward, reflecting the chilling effect of trade policy uncertainty on cross-border flows.

Source: https://www.whitehouse.gov; https://ustr.gov; https://www.wto.org

Geopolitical Flashpoints and Energy Markets

The Middle East remained a persistent source of global economic anxiety during FY26, with the Israel-Iran conflict and associated regional tensions threatening broader disruption to energy supply chains. The Strait of Hormuz - a critical chokepoint for global oil exports - remained under heightened security surveillance, with shipping insurance premiums rising substantially. Given India's significant reliance on Middle Eastern oil imports, which account for approximately 60% of crude oil procurement, the conflict scenario posed material risks to energy security, inflation management, and the current account deficit.

India maintained its traditionally neutral diplomatic posture while ensuring energy security through portfolio diversification, increasing purchases from Russian Urals crude at discounted prices. The Reserve Bank of India remained vigilant on the imported inflation channel, keeping monetary policy appropriately calibrated. Though a ceasefire remained the base case among analysts by Q4 FY26, Brent crude prices remained elevated in the range of USD 78–90 per barrel across much of the year, adding to input cost pressures for energy-intensive manufacturing sectors, including auto component manufacturing. The Company managed energy costs through a combination of operational efficiencies and, where possible, renewable energy sourcing initiatives.

Source: https://www.iea.org; https://www.opec.org; https://www.rbi.org.in

US Budget and Fiscal Indicators

The US budget deficit moderated in May 2025 to USD 316 billion, down 9% year-on-year, aided by record customs receipts of USD 23 billion as tariff collections surged under the new tariff regime. Gross customs receipts on a fiscal year-to-date basis were up nearly 60% to USD 86 billion, reflecting the sweeping tariff changes implemented since early FY26. While the immediate fiscal position showed improvement, economists noted that tariff revenues tend to be volatile and self-limiting over time as trade volumes adjust. The Congressional Budget Office's long-term fiscal outlook highlighted persistent concerns around US federal debt trajectories, with public debt-to-GDP ratios projected to remain elevated through the decade.

Elevated US interest rates, while on a gradual declining trajectory through FY26, continued to exert upward pressure on global financial conditions. Emerging market currencies, including the Indian Rupee, faced periodic depreciation pressures due to portfolio outflows triggered by the interest rate differential. The INR traded in the range of approximately Rs. 83–87 to the US Dollar during FY26, with the RBI intervening periodically to prevent excessive volatility. The relatively stable exchange rate environment supported PECL's raw material import costs and reduced financial uncertainty for its newly established US subsidiary, Omnia Engineering Inc.

Source: https://home.treasury.gov; https://www.cbo.gov

China's Deflationary Pressures

China continued to struggle with deflationary pressures through significant parts of FY26, with CPI inflation dipping to -0.7% at certain points during the year. While core inflation (excluding food and energy) showed moderate recovery at 0.6% in May 2025, domestic demand conditions remained subdued. The Chinese government implemented a combination of interest rate cuts, property market support measures, and consumption stimulus packages, but the structural challenges of a highly leveraged property sector and weak consumer confidence persisted throughout the year.

China's subdued demand had a nuanced but important effect on global commodity markets. Steel prices - a primary input cost variable for PECL - remained relatively range-bound through parts of FY26, with Chinese steel exports rising as domestic demand weakened. This dynamic, while creating import competition concerns for Indian steel manufacturers, provided some cost relief on the input side for Indian auto component manufacturers. However, the 12% tariff imposition on certain steel imports into India from April 2025 partially offset these benefits, creating a more complex input cost environment that the Company navigated through procurement optimization and long-term supplier agreements.

Source: https://www.stats.gov.cn; https://www.imf.org/en/Home; https://www.steelmint.com

Indian Economy Outlook

India's economic performance in FY26 was one of the standout stories globally, with real GDP growth estimated at 7.6% for the full year by MoSPI (Second Advance Estimate), revised upward from the initial advance estimate of 7.4%. Nominal GDP growth stood at 8.6%, with the economy surpassing USD 3.9 trillion in nominal terms and consolidating India's position as the fastest-growing major economy among G20 nations. The International Monetary Fund, the World Bank, and the Asian Development Bank all cited India's macroeconomic resilience, policy continuity, and demographic dividend as key structural supports for sustained growth.

The quarterly growth trajectory was consistently strong throughout the year. Q1 FY26 GDP growth came in at 7.8% - a five-quarter high - driven by strong summer consumption and robust public infrastructure spending. Q2 FY26 surged to 8.2%, reflecting the benefits of an excellent southwest monsoon on rural demand and a rebound in manufacturing activity. Q3 FY26 moderated slightly to 7.8% but remained robust. Key demand-side drivers included Private Final Consumption Expenditure (PFCE) growing 7.7%, reflecting urban wage growth and rural income improvement; Gross Fixed Capital Formation (GFCF) at 7.1%, anchored by continued government capital expenditure of Rs. 11.11 lakh crore in Union Budget FY26; and Government Final Consumption Expenditure (GFCE) at 6.6%.

On the supply side, the manufacturing sector emerged as a particularly important growth driver, posting double-digit growth and benefiting from the structural push under Production-Linked Incentive (PLI) schemes across twelve identified sectors. The services sector maintained above 9% real GVA growth, anchored by financial services, IT exports, and a recovering hospitality and tourism sector. Agriculture grew at 3.7% in Q1 FY26, supported by an above-normal southwest monsoon in 2025, boosting kharif output, reservoir levels, and rural purchasing power — with positive downstream effects on tractor demand. Inflation remained largely manageable, with headline CPI averaging approximately 4.2% for the full year, within the RBI's 2–6% tolerance band. India's foreign exchange reserves remained comfortable at over USD 640 billion, providing ample import cover and buffer against external shocks.

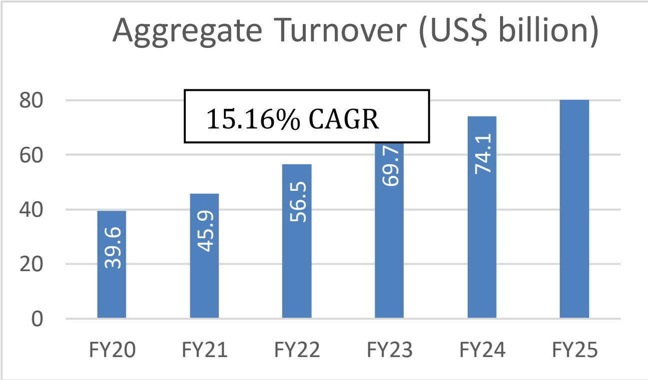
Source: https://www.mospi.gov.in; https://ddnews.gov.in/en/india-projects-7-6-gdp-growth-for-fy26-nominal-growth-at-8-6/; https://www.ibef.org/economy/indian-economy-overview

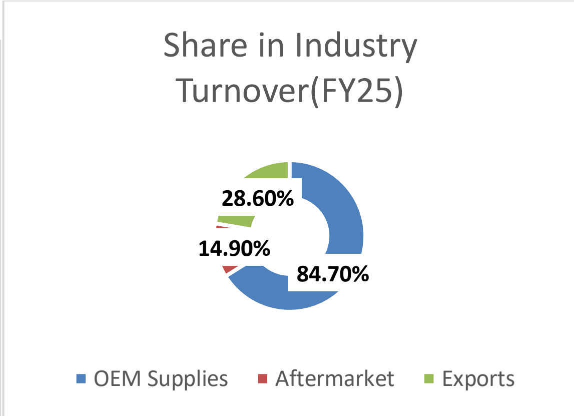
Indian Auto-Components Industry

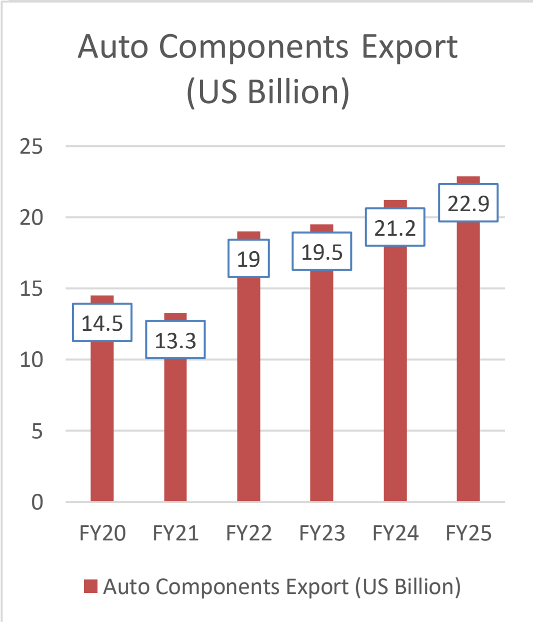
The Indian auto component industry demonstrated steady resilience in FY26, navigating global headwinds, rising import competition, and evolving technology demands from the progressive shift towards electric mobility. According to ACMA (Automotive Component Manufacturers Association of India), industry turnover in H1 FY26 (April–September 2025) rose 6.8% year-on-year to Rs. 3.56 lakh crore (USD 41.2 billion), compared to Rs. 3.33 lakh crore in H1 FY25. The full-year industry turnover is expected to have comfortably crossed Rs. 7 lakh crore, positioning the Indian auto component industry as one of the largest in Asia.

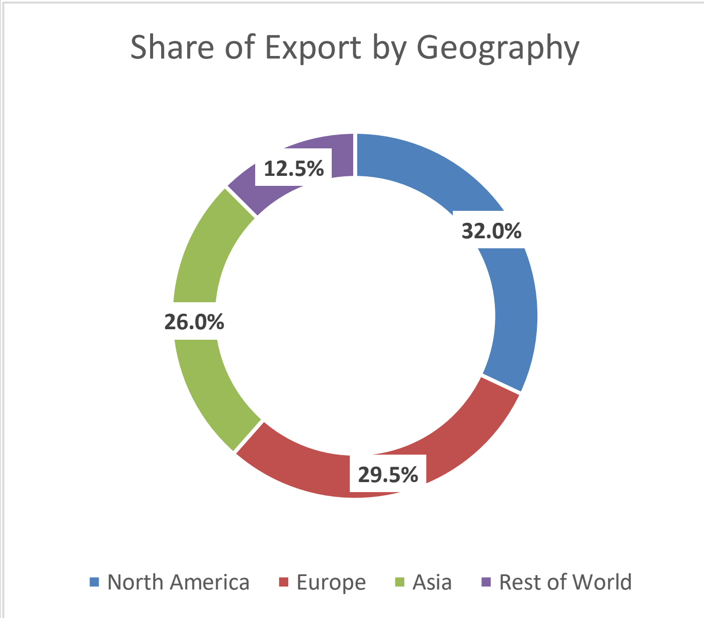
Supplies to OEMs, the dominant revenue stream accounting for approximately 85% of total industry revenues, rose 7.3% to Rs. 3.04 lakh crore (USD 35.2 billion), led by strong demand from the passenger vehicle, light commercial vehicle (LCV), and tractor segments. The aftermarket also outperformed, growing 9% year-on-year to Rs. 53,160 crore (USD 6.1 billion), aided by an expanding vehicle fleet base exceeding 300 million vehicles and the progressive formalisation of multi-brand service networks. Export growth remained healthy at approximately 6–8%, though imports grew at a faster pace, resulting in a marginal trade deficit during the period - a concern flagged by the industry body for policy attention.

The PLI Scheme for automobiles and auto components, with a budgetary outlay of Rs. 25,938 crore, continued to attract significant fresh investment commitments from both domestic and multinational players. The scheme incentivises incremental sales over a four-year base period, with a focus on Advanced Automotive Technology (AAT) vehicles including EVs, CNG/hydrogen fuel cell vehicles, and hybrid vehicles. The industry is expected to have attracted USD 2.89–3.46 billion in FY26 for capacity expansion, EV component localisation, and process technology upgrades. GST reduction on select vehicle categories post-September 2025 further stimulated demand in H2 FY26, particularly in two-wheelers and passenger vehicles, with positive spill-over demand for component suppliers like PECL.









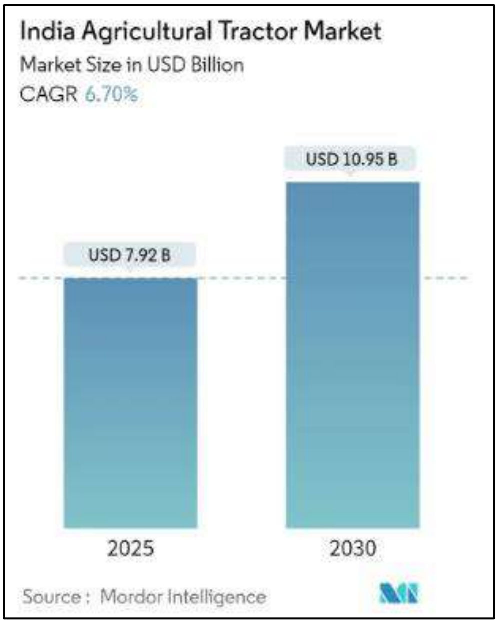
Source: https://www.motorindiaonline.in/auto-component-industry-grows-6-8-in-h1-fy26-acma/;

https://www.ibef.org/industry/auto-components-presentation

Indian Agricultural Tractor Market

India's tractor industry delivered a historic and landmark year in FY26, crossing the one-million unit threshold in domestic retail sales for the first time ever. Total retail tractor sales touched 10,50,077 units in FY26, representing an 18.95% increase over FY25's 8,82,825 units. Domestic wholesale dispatches were estimated at 11,60,231 units, reflecting a 23.47% rise year-on-year. This milestone underscores the rapid mechanisation trajectory of Indian agriculture and the continued rise of tractor usage beyond traditional farming into construction, infrastructure, and haulage applications.

The exceptional performance was underpinned by multiple converging tailwinds. The 2025 southwest monsoon was above the long-period average and ranked among the best in recent years, supporting strong kharif output of rice, oilseeds, and pulses, while ensuring healthy reservoir levels heading into the rabi season. The rabi season was equally robust, with wheat and mustard sowing at near-record levels, supported by government-mandated Minimum Support Price (MSP) hikes that enhanced farmer income expectations. Direct benefit transfers under PM-KISAN and continued MGNREGS spending supported rural household incomes. Pre-buying ahead of the mandatory TREM V emission norms (effective April 1, 2026) provided an additional and significant fillip to wholesale volumes in Q4 FY26, as OEMs and dealers aggressively liquidated TREM IV-compliant inventory.



Market leadership remained firmly with the Mahindra & Mahindra group, which together with its Swaraj brand commanded a 42.57% market share. Mahindra's Farm Equipment Sector achieved its highest-ever annual sales of 5,05,930 units, reflecting 24% growth, a significant outperformance of the industry. TAFE achieved record sales of approximately 2,14,951 units while Sonalika Tractors posted its highest-ever annual volumes at 1,80,504 units, gaining market share in the Punjab-Haryana belt where PECL has its manufacturing presence. Escorts Kubota and International Tractors Limited also delivered strong performances. Rural markets accounted for approximately 81% of total retail in FY26, while urban and construction-related demand grew at 22.37% - faster than the rural growth rate of 18.17% - reflecting the diversification of tractor end-use into non-farm applications.

Segment Analysis: Engine Power

30-50 HP Segment – Largest & Fastest Growing Segment

The 30-50 HP segment continued to dominate the Indian agricultural tractor market in FY26, accounting for most industry volumes. The segment remains the preferred choice for Indian farmers owing to its optimal balance of affordability, fuel efficiency, versatility, and suitability for small and medium-sized land holdings. Demand was further supported by increasing farm mechanization, healthy farm cash flows, and strong replacement demand across key agricultural states. The segment witnessed robust growth during FY26 as farmers increasingly preferred tractors capable of handling multiple agricultural applications such as tillage, sowing, spraying, haulage, and post-harvest activities. Additionally, leading OEMs continued to introduce technologically advanced models in the 40-50 HP category, strengthening the segment's appeal among first-time buyers as well as existing tractor owners upgrading their fleets. The segment is expected to remain the primary growth driver for the Indian tractor industry over the medium term owing to rising mechanisation levels and favorable government support towards agricultural productivity. The 30–50 HP segment continued to dominate with approximately 86% market share, broadly aligned with PECL's core component product mix.

Other Engine Power Segments

The Under-30 HP segment caters primarily to horticulture, orchard farming, vineyards, and small land holdings where compact tractors offer better maneuverability and lower operating costs. The 51-80 HP segment witnessed healthy demand from progressive farmers and commercial farming operations requiring higher power for heavy-duty implements and haulage applications. The Above-80 HP segment, while relatively niche, continued to gain traction in large-scale farming operations, infrastructure projects, and commercial applications where higher horsepower and productivity are critical. Growing adoption of advanced implements and precision farming techniques is expected to support gradual expansion across these higher horsepower categories.

Segment Analysis: Drive Type

Two-Wheel Drive (2WD) Segment – Market Leader

The Two-Wheel Drive (2WD) segment remained the dominant category in the Indian tractor industry during FY26. Its widespread adoption is driven by lower acquisition costs, better fuel efficiency, ease of maintenance, and suitability for the majority of Indian farming conditions. Small and marginal farmers, which constitute a significant portion of India's agricultural landscape, continue to prefer 2WD tractors due to their affordability and ability to efficiently perform core farming activities such as ploughing, sowing, spraying, and transportation. Leading manufacturers including Mahindra, Swaraj, TAFE, Sonalika, Escorts Kubota, and John Deere continue to maintain extensive product portfolios in this category, reinforcing its market leadership.

Four-Wheel Drive (4WD) Segment – Fastest Growing Category

The Four-Wheel Drive (4WD) segment emerged as one of the fastest-growing categories during FY26, supported by increasing mechanisation, labour shortages, and the need for enhanced productivity. These tractors offer superior traction, improved operational efficiency, and better performance in challenging field conditions such as wet, uneven, or hilly terrain. Demand has been particularly strong among large farmers and commercial operators who require tractors for heavy-duty applications involving cultivators, loaders, rotavators, and haulage equipment. Manufacturers have continued to expand their 4WD portfolios with advanced features and improved fuel efficiency, contributing to the segment's growing acceptance across the country.

Segment Analysis: Application

Row Crop Tractors – Largest Application Segment

Row crop tractors remained the largest application segment within the Indian agricultural tractor market during FY26. These tractors are widely used for multiple farming activities including ploughing, harrowing, seed drilling, spraying, inter-cultivation, transportation, and threshing operations. Their versatility, higher productivity, and ability to reduce dependence on manual labour have made them the preferred choice across India's major agricultural regions. Growing labour shortages, rising wage costs, and increasing focus on improving farm productivity continue to drive adoption of row crop tractors. Manufacturers are increasingly introducing technologically advanced models equipped with enhanced ergonomics, improved fuel efficiency, digital instrumentation, and precision farming capabilities to cater to evolving farmer requirements.

Orchard & Other Applications

Orchard tractors continue to serve specialised farming applications such as fruit orchards, vineyards, plantations, and horticulture. Their compact design, lower turning radius, and ease of operation make them suitable for confined farming environments. Meanwhile, utility tractors under the Other Applications category remain popular across livestock farming, dairy operations, transportation, and general-purpose agricultural activities. Rising diversification within the agriculture sector and increasing mechanisation across allied farming activities are expected to support demand for these specialised tractor categories over the coming years.

Tractor Industry Statistics (FY26)

The Indian tractor industry recorded its strongest-ever performance during FY26, with domestic wholesale tractor sales reaching approximately 11.6 lakh units, representing a growth of around 23% YoY. This marked the first time the industry crossed the one-million-unit milestone in a financial year. Strong monsoons, improved reservoir levels, healthy farm incomes, increased government support, GST rationalisation, favourable financing availability, and rising mechanisation across rural India were key growth drivers during the year.

Retail tractor sales also reached a record high of approximately 10.5 lakh units during FY26, registering growth of nearly 19% YoY. Market leaders including Mahindra, Swaraj, Sonalika, TAFE, Escorts Kubota, and John Deere reported strong growth across most regions, reflecting broad-based demand recovery and improving rural sentiment.

The industry outlook remains positive, supported by continued mechanisation trends, increasing tractor penetration levels, government initiatives aimed at improving farm productivity, and rising demand from both replacement and first-time buyers. However, monsoon performance, commodity prices, farm income trends, and implementation of stricter emission norms are expected to remain key factors influencing industry growth going forward.

Source: Tractor & Mechanization Association (TMA), FADA, Industry Reports, FY26.

Particulars	FY25	FY26
Domestic Retail Sales (Units)	8,82,825	10,50,077
YoY Growth (%)	~7%	18.95%
Domestic Wholesale (Units)	~9,39,000	11,60,231
Mahindra Group Market Share	~41%	42.57%
30–50 HP Segment Share	~86%	~86%
Industry Size Outlook by 2034	–	USD 15.3 Bn (7% CAGR)

Source: https://www.tmaindia.in; https://www.autocarpro.in; https://www.tractorjunction.com

CONSOLIDATED FINANCIAL OVERVIEW –

The consolidated performance of the Company for the financial year ended March 31, 2026, is as follows:

Total revenue from operations at Rs. 161.87 crore for the year ended March 31, 2026, as against Rs. 117.38 crore for the corresponding previous period, an increase of 37.90%.

The EBIDTA (Earnings before Interest, Tax, Depreciation & Amortisation) excluding other income was Rs. 21.51 crore for the year ended March 31, 2026, as against Rs. 18.27 crore, an increase of 17.76%.

The Net Profit was Rs. 7.31 crore for the year ended March 31, 2026, as against Rs. 5.74 crore for the corresponding previous period, a rise of 27.26%.

EPS was at Rs. 2.77.

RESOURCES AND LIQUIDITY

As on March 31, 2026, the consolidated net worth stood at Rs. 53.20 crore and the consolidated debt was at Rs. 98.16 crore.

The Net debt to equity ratio of the Company stood at 1.85 as on March 31, 2026.

The Company is dealing in single segment i.e. manufacturing of Auto Components/parts.

The consolidated performance of Pritika Engineering Components Limited for the financial year ended March 31, 2026 reflects meaningful improvements across all key financial parameters - revenue, profitability, and capital efficiency - driven by the favourable tractor industry environment, expanded OEM relationships, and sustained operational improvements at the Company's Hoshiarpur manufacturing facility.

Particulars (₹ Crore)	**FY25**	**FY26**
Revenue from Operations	117.38	161.87
EBITDA (Excluding Other Income)	18.27	21.51
EBITDA Margin (%)	15.56%	13.29%
PBT	7.22	8.83
PAT	5.74	7.31
PAT Margin (%)	4.89%	4.52%

Basic EPS (₹)	2.18	2.77
Debt (₹ Crore)	71.15	98.16
Net Debt / Equity (x)	1.56	1.85

DEVELOPMENTS IN BUSINESS DURING THE YEAR:

FY26 marked a significant year of strategic expansion and diversification for Pritika Engineering Components Limited. The Company strengthened its global ambitions through the incorporation of its wholly owned US subsidiary, Omnia Engineering Inc., establishing a platform to access North American OEM markets and global supply chains. During the year, the Company secured a ₹70 crore contract from a leading material handling equipment manufacturer and a long-term ₹50 crore order from a multinational tractor OEM, enhancing revenue visibility and diversifying its customer base. The Company also progressed its entry into the railway components segment through RDSO approval initiatives, aligning with India's growing infrastructure and railway modernisation opportunities. Further, PECL continued to ramp up production of high-value tractor components, supported by expanded manufacturing capacity and operational improvements at its Hoshiarpur facility, strengthening its position as a preferred engineering solutions provider.

RISKS AND CONCERNS

The company encounters various risks, both internal and external, as it conducts its daily operations and works towards its long-term goals. A comprehensive policy is developed, and dedicated risk workshops are conducted for each business vertical and key support functions. These workshops focus on identifying, assessing, analyzing, and either accepting or mitigating risks to a level deemed acceptable within the organization's risk appetite. The risk policy undergoes periodic reviews to ensure its effectiveness and relevance. The Company's Audit Committee and Board of Directors exercise oversight on risk identification and mitigation.

The Company faces the following Risks and Concerns:

Economy and Market Risk

The Company's expansion is closely tied to the cyclical nature of the agricultural and automotive sectors. The fluctuations in the Indian commercial vehicle and tractor industries directly influence the demand for associated components. Given the significant impact of the automotive sector on economic growth, any downturn in the overall economy would have repercussions on the commercial vehicle industry.

Credit Risk

Pritika has established a credit policy to handle its credit exposure, including procedures for credit limit requests and approvals. Before bidding on projects, the company conducts thorough research on clients' financial health and project potential. It diligently follows up with clients to ensure payments are made according to schedule. The company has optimized its processes to create a targeted and proactive receivables management system, ensuring collections are received on time.

Interest Rate Risk

The company has effectively handled its debt-equity ratio by employing a combination of loans and internal cash flows. It has also efficiently managed its working capital to maximize cost optimization in terms of overall interest expenses.

Contractual Risk

Pritika adheres to a rigorous procedure for assessing the legal risks associated with contracts and determining its legal obligations according to relevant contract laws. It meticulously evaluates worst-case scenarios and, as a strategic measure with input from advisors, incorporates stringent terms to limit liabilities to the fullest extent feasible.

Competition Risk

As is typical across industries, growth prospects bring about increased competition. We encounter competition at various levels, including from domestic and multinational firms. Pritika has established distinct advantages in project execution, quality, and timely delivery, making it resilient against competitive pressures. Additionally, the company maintains a competitive edge through ongoing investments in technology and employee development. Our robust and enduring client base, consisting of both large and mid-sized enterprises, contributes to a healthy order backlog and shields the company from this risk. We also mitigate this risk through our focus on infrastructure quality, customer-centric approach, and innovative solutions tailored to customer needs, supported by competitive pricing and an assertive marketing strategy. Our disciplined project management practices, along with prudent financial and human resource management and cost control measures, further strengthen our resilience against competitive challenges. Therefore, we anticipate minimal impact from this risk.

Input Cost Risk

Changes in raw material prices, power costs, and other input expenses could impact our profitability and cost efficiency. These risks, particularly those related to raw material pricing and power availability, are potentially significant and require vigilant monitoring.

Technology and EV Transition Risk

The gradual shift towards electrification in tractors and commercial vehicles could impact demand for certain ICE-related components over the long term. To address this risk, the Company is exploring new product categories relevant to both conventional and electric platforms while diversifying into material handling and railway segments to reduce dependence on ICE-driven applications.

KEY FINANCIAL RATIOS

There was no significant change i.e. 25% or more in the key financial ratios except as follows:

Particulars	Year ended 31.03.2026	Year ended 31.03.2025	Change	Reason
Net Capital Turnover Ratio (In times)	6.85	9.43	-27.41%	Due to increase in Turnover

Details of any change in Return on Net Worth as compared to the immediately previous financial year

Particulars	Year ended 31.03.2026	Year ended 31.03.2025	Change	Reason
Return on Net Worth (In %age)	13.32	12.84	3.68%	Increase in return on net worth is due to increase in net profit.

The Company's capital efficiency metrics indicate that growth is being delivered without proportionate capital dilution, which is a favourable signal for long-term equity value creation.

OPPORTUNITIES

- Record tractor industry volumes and healthy FY27 demand outlook
- Supportive government policies driving farm mechanisation and tractor adoption
- Entry into Railway and Defence sectors unlocking new growth opportunities
- US expansion through Omnia Engineering Inc. to access global OEM markets
- Diversification into material handling and non-tractor OEM segments
- TREM V implementation creating opportunities for new component development
- Rising FDI inflows and PLI benefits supporting domestic auto component suppliers
- Increasing non-farm tractor usage expanding addressable market opportunities
- Group synergies with Pritika Auto Industries enhancing scale and competitiveness

THREATS

- Intensifying competition from domestic and global component manufacturers
- Elevated leverage and interest costs impacting profitability
- Global trade uncertainties and tariff-related disruptions

- Long-term technology transition towards electrification
- Dependence on agricultural demand and monsoon conditions
- Raw material price volatility, particularly steel costs
- Margin pressure from competitive OEM pricing environment
- Skilled workforce availability and retention challenges
- Execution risks associated with multi-segment expansion

INTERNAL CONTROL SYSTEMS AND ADEQUACY

For the purposes of effective internal financial control, Pritika has adopted various policies and procedures to ensure orderly and efficient conduct of its business, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial information.

There has not been any significant change in such control systems. The control systems are reviewed by the management regularly. The same are also reviewed by the Statutory Auditors and Internal Auditors from time to time. Additionally, the Company has adopted various policies and procedures to safeguard its interest. These policies and procedures are reviewed from time to time. A proper reporting mechanism has been implemented in the organization for reporting any deviation from the policies and procedures. Compliance audit is conducted from time to time by external agencies on various areas of operations.

HUMAN RESOURCES

Pritika has Human Relations and Industrial Relations policies in force. These are reviewed and updated regularly in line with the Company's strategic plans. The human relations team continually conducts training programs for talent development. The Company aims to develop the potential of every individual associated with it as a part of its business goal. Pritika leverages a mix of experienced as well as young talent to drive growth.

The company values its human resources as the principal drivers of change. The Company focuses on providing individual development and growth in a work culture that encourages team work and high performance. As on March 31, 2026, the Company had a workforce of approximately 686 (permanent and contractual employees) reflecting growth in headcount aligned with expanded production capacity and higher order intake. Industrial relations remained harmonious during FY26, with no significant labour disruptions.

OUTLOOK

The outlook for Pritika Engineering Components Limited remains positive, supported by a strong order book, expanding OEM relationships, and strategic diversification initiatives. Following record tractor industry volumes in FY26, demand is expected to remain healthy in FY27, driven by improving rural incomes, increasing farm mechanisation, and the rollout of TREM V emission norms, which are expected to create opportunities for new component development and supply.

The Company is also well-positioned to benefit from growth in the domestic auto component industry, supported by favourable government policies, rising localisation, and PLI-led investments. Its expanded manufacturing footprint in Hoshiarpur provides adequate capacity to support future growth while improving operating leverage.

PECL's long-term growth strategy is further strengthened by its international expansion through Omnia Engineering Inc., entry into the railway sector, and diversification into material handling equipment, reducing dependence on the tractor segment and broadening its revenue base. Going forward, the Company remains focused on improving profitability, reducing debt, enhancing operational efficiencies, and creating sustainable value for stakeholders. Backed by strong industry fundamentals, strategic initiatives, and an experienced management team, PECL is well-positioned to deliver long-term growth.

For and on behalf of the Board of Directors
Sd/-

Date: 19.08.2026 **Harpreet Singh Nibber**
Place: Mohali **Chairman & Managing Director**
DIN: 00239042

ANNEXURE H

ANNUAL REPORT ON CSR ACTIVITIES
For the financial year 2025-26

[Pursuant to Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. **CSR Policy- Brief Outline and Overview**

   The policy has laid down guidelines for the company to make a positive contribution to the society, mainly through promotion of education and healthcare. The policy is available on the website of the company at https://www.pritikaengineering.com/csr-policy.pdf The CSR Committee ensured that the activities were carried out as per the CSR Policy of the company. Implementing agencies were appointed to carry out the projects/programs.

2. **Composition of CSR Committee**

   The committee consists of following members as on 31st March, 2026.

S. No	Name of Director	Designation/ Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Harpreet Singh Nibber	Chairman and Managing Director	3	3
2	Mrs. Neha	Member, Independent Director	3	3
3	Mr. Ajay Kumar	Member, Non-Executive Director	3	3

3. **Web link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:**

   CSR Committee: https://www.pritikaengineering.com/management.html
   CSR Policy and Projects: https://www.pritikaengineering.com/codes-policies-pritika-engg.html

4. **The provisions of Impact Assessment are not applicable on the company.**

5. **Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:** N.A.

S. No.	Financial Year	Amount available for set-off from preceding financial year (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
---NA---			

6. **Average Net Profit of the company as per Section 135(5):** Rs. 538.51 lakh

7. **(a) Two percent of average net profit of the company as per section 135(5):** Rs. 10.77 lacs
   (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil
   (c) Amount required to be set off for the financial year: Nil
   (d) Total CSR obligation for the financial year (7a+7b- 7c): Rs. 10.77 lacs

8. **(a) CSR amount spent or unspent for the financial year:**

Total Amount Spent for the Financial Year. (in lacs)	Amount Unspent (in lacs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount.	Date of transfer	Name of the Fund	Amount	Date of transfer
11.00	---NA---				

(b) Details of CSR amount spent against ongoing projects for the financial year:

S. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project		Project duration	Amount Allocated for the project (in Rs.)	Amount spent in the current financial	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation Direct (Yes/No)	Mode of Implementation- Through Implementing Agency	
				State	District						Name	CSR Registration number
---NA---												

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
S. No.	**Name of the Project**	**Item from the list of activities in Schedule VII to the Act**	**Local area (Yes/ No)**	**Location of the project**		**Amount spent for project (in lacs)**	**Mode of implementation - Direct (Yes/No)**	**Mode of implementation - Through implementing agency**	
				State	**District**			**Name**	**CSR registration number**
1	Menstrual Hygiene Awareness Program for women	Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation] and making available safe drinking water.	Yes	Punjab	Hoshiarpur	3.50	No	Rani Breast Cancer Trust, Registered Trust (Regd. Under S. 12 A & S. 80 G of Income Tax Act 1961)	CSR00002412
2	Early Intervention, Remediation, Counselling and Personnel Training in Inclusive	Promoting education, including special education and employment enhancing vocation skills	Yes	Chandigarh	Chandigarh	4.00	No	INPA Institute for personnel training for teaching	CSR00023249

	Setting for Children with Various Disabilities in Tri-City of Chandigarh, Mohali & Panchkula	especially among children, women, elderly and the differently abled and livelihood enhancement projects						children with various disabilities (Registered Society under Societies Registration Act, 1860)	
3	Upgrading infrastructure by completion of construction of separate washrooms in Khalsa college, Garhdiwala, Distt. Hoshiarpur by fulfilling sanitary fitting requirements alongwith wall and floor tiles etc.	Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects	Yes	Punjab	Hoshiarpur	3.50	Yes	-	-
TOTAL						**11.00**			

9. **(a) Details of Unspent CSR amount for the preceding three financial years: NIL**

S. No	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135(6) (Amount in lakh)	Amount Spent in the reporting Financial Year (Amount in lakh)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any			Amount remaining to be spent in succeeding financial years. (Amount in lakh)
				Name of the Fund	Amount (in lakh)	Date of transfer	
1	2024-25	---------------------------- NA----------------------------					
2	2023-24	NA		NA	NA	NA	No
3	2022-23	----------------------------NA----------------------------					

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (Amount in lakh)	Amount spent on the project in the reporting Financial Year. (Amount in lakh)	Cumulative amount spent at the end of reporting Financial Year. (Amount in lakh)	Status of the project- Completed/ Ongoing
---NA---								

10.In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details).

(a) Date of creation or acquisition of the capital asset(s). Nil
(b) Amount of CSR spent for creation or acquisition of capital asset. Nil
(c)Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. Nil
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). Nil

11.Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). N.A.

	Sd/-	**Sd/-**
Date: 19.08.2026	**Harpreet Singh Nibber**	**Ajay Kumar**
Place: Mohali	**Chairman and Managing Director**	**Member, CSR Committee**
	DIN: 00239042	**DIN: 02929113**

CEO DECLARATION FOR COMPLIANCE WITH THE COMPANY'S CODE OF CONDUCT:

In compliance with the requirements of regulation 17(5) of the SEBI (LODR) Regulations, the company has laid Code of Conduct which, inter alia, incorporates the duties of all members of Board of Directors and Senior Management and Independent Directors as laid down in the Companies Act, 2013. All the Directors and Senior Management of the Company have affirmed compliance with the Code of Conduct for Directors and Senior Management, as applicable to them for the year ended March 31, 2026.

For and on behalf of the Board of Directors

Sd/-

Date: 19.08.2026
Place: Mohali

Harpreet Singh Nibber
Chairman and Managing Director
DIN: 00239042

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 REPORT

To the Members of PRITIKA ENGINEERING COMPONENTS LIMITED

Report on Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **PRITIKA ENGINEERING COMPONENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including other comprehensive income), the statement of changes in equity and Cash Flow Statement for the year then ended and notes to the standalone financial statements including summary of material accounting policies and other explanatory information (hereinafter referred to as 'financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SA) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Accumulated GST Refund Recoverability on Inverted Duty Structure

Description of Key Audit Matter

The Company manufactures automotive components, including metal castings and related products. During FY 2025-26, most of the Company's inputs attracted GST at 18%, whereas certain finished goods were subject to GST at 5%, resulting in an inverted duty structure.

Consequently, significant Input Tax Credit ("ITC") accumulated during the year, leading to substantial GST refund claims and receivables from tax authorities. The recoverability of such balances requires compliance with applicable GST regulations and timely filing of refund claims.

Accordingly, the recognition, measurement and recoverability of GST receivables and related cash flow implications were considered significant to our audit.

How our audit addressed the Key Audit matter

Our audit procedures included, among others:

- Understanding and evaluating the Company's framework for monitoring GST law amendments, ITC accumulation and refund claims;
- Reviewing GST returns, reconciliations and supporting documentation relating to accumulated ITC balances;
- Testing, on a sample basis, the eligibility and accuracy of input tax credits claimed;
- Reviewing refund applications filed and the status of claims pending with tax authorities;
- Assessing management's evaluation of the recoverability of GST receivables and related cash flow impact; and
- Evaluating the adequacy of disclosures made in the financial statements.

Based on the procedures performed, we found the assumptions and judgments applied by management in assessing the recoverability of GST receivables and related disclosures to be reasonable.

Information other than Standalone Financial Statements and Auditor’s Report thereon

The Company’s Board of Directors is responsible for the other information. The other information comprises the information included in the Director’s report and Management discussion and analysis but does not include the standalone financial statements and our auditor’s report thereon, which we obtained prior to the date of this auditor’s report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the standalone Financial Statements

The Company's management and Board of Directors are responsible for the matter stated in Section 134(5) of the Companies Act 2013 ("the Act") with respect to preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As Part of an audit in accordance with SA's specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

- Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the Order) issued by the Central Government of India in terms of section 143(11) of the Act, we give in the **Annexure 1**, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. (A) Further to our comments in Annexure 1, as required by section 143(3) of the Act based on our audit, we report, to the extent applicable, that

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the accompanying standalone financial statements;

b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. The Standalone financial statements dealt with by this Report are in agreement with the books of accounts.

d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act.

e. On the basis of written representations received from the directors as on 31st March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026, from being appointed as a director in terms of section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company as on 31st March 2026 and the operating effectiveness of such controls, refer to our separate report in "Annexure 2" wherein we have expresses an unmodified opinion; and

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

a. The Company has disclosed the impact of pending litigations as at 31st March 2026 on its financial position in its standalone financial statements. Refer Note 45 to the standalone financial statements.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31st March 2026.

c. There are no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31st March 2026.

d. i. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ii. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

iii. Based on the audits procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year.

f. Based on our examination which included test checks, the company in respect of financial year commencing on 1st April 2025, has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same have been operated throughout the year for all relevant transactions recorded in the software except that, audit trail feature was not enabled at database level for accounting software to log any direct data changes. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with in respect of the accounting software where such feature is enabled. The Audit trail has been preserved by the Company as per the Statutory requirements for record retention.

(C) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limits laid down under section 197 of the Act.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N

Sd/-
Rahul Goyal
Partner
Membership No.: 540880
Place: Mohali
Date: 22.05.2026
ICAI UDIN: **26540880VJGCZS2107**

Annexure – 1 TO INDEPENDENT AUDITORS' REPORT

(Annexure referred to in our report of even date to the members of Pritika Engineering Components Limited on the Standalone Financial Statements for the year ended 31st March 2026).

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i)(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work in progress.

(B) There is no Intangible asset held by the company during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the company, title deeds of all the Immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee.) are held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment during the year. Accordingly, clause 3(i)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The management, banks and stock auditors had physically verified the inventories at reasonable intervals during the year. In our opinion and according to information and explanations given to us, the frequency/ procedure and coverage of physical verification were appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed during verification.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets. The quarterly statements, in respect of the working capital limits have been filed by the company with such banks and such statements are in agreement with the books of account of the company for the respective periods, which were not subject to audit.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made investments in the subsidiary company and does not provided corporate guarantee or guarantee on behalf of subsidiary to banks & NBFC during the year as fresh but has outstanding balance as at 31st March 2026. The Company has not granted loans and advances in the nature of loans during the year as fresh. The Company has not provided guarantees during the year to firms or limited liability partnerships. Details of which are given below

a. Based on the audit procedures carried out by us and as per the information and explanations given to us, the company has granted loans to subsidiary company as below:

Particulars	Loans (Amount in Lakhs)
Aggregate amount during the year- Subsidiary company	Nil
Balance Outstanding as at the Balance Sheet date- Subsidiary company	720.83 Lakhs (PY 675.25 Lakhs)

Based on the audit procedures carried out by us and as per the information and explanations given to us, the company has not provided corporate guarantee on behalf of its subsidiary company to Banks and NBFC during the year as fresh but has outstanding balance as at the year-end details given below:

Particulars	Corporate Guarantee (Amount in Lakhs)
Aggregate amount during the year- Subsidiary company	-
Balance Outstanding as at the Balance Sheet date- Subsidiary company	1211.00 Lakhs (PY 1211 Lakhs)

b. According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion no guarantees were provided during the year and the terms and conditions of the grant of loans and advances in the nature of loans during the year are, prima facie, not prejudicial to the interest of the Company.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion, in the case of loans and advances in the nature of loans given, the repayment of principal and payment of interest if any has been stipulated and the repayments or receipts have been regular.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans and advances in the nature of loans given.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loans granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans or advances in the nature of loans given to same parties.

f. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

(iv) In our opinion and according to the information and explanations given to us, provisions of section 185 and 186 of the Companies Act 2013 in respect of loans and advances given, investments made and, guarantees and securities given, have been complies with by the company.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) We have broadly reviewed the books of accounts maintained by the company pursuant to the Rules made by the Central Government for the maintenance of cost records under sub section (1) of section 148 of the Companies Act, 2013 in respect of Company's products and are of the opinion that, prima facie, the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into Goods and Services Tax ("GST")

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities;

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues which have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment of shares during the year.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) There is no whistle blower complaints received during the year hence this clause 3(xi)(c) is not applicable to the company.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a)Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

(b) The Company has not conducted any Non- Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;. Accordingly, clause 3(xvi)(b) is not applicable to the company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any Core Investment Company (CIC).

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) The reporting under clause 3(xxi) of the order is not applicable in respect of audit of Standalone financials Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N

Sd/-
Rahul Goyal
Partner
Membership No.: 540880

Place: Mohali
Date: 22.05.2026
ICAI UDIN: **26540880VJGCZS2107**

Annexure - 2

Report on the Internal Financial Controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to standalone financial statements of **PRITIKA ENGINEERING COMPONENTS LIMITED** ("the Company") as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibility for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

Meaning of Internal Financial Controls with reference to standalone financial statements

A company's internal financial control with reference to standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the standalone financial statements.

Inherent Limitations of Internal Financial Controls with reference to standalone financial statements

Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N

Sd/-
Rahul Goyal
Partner
Membership No.: 540880

Place: Mohali
Date: 22.05.2026
ICAI UDIN: 26540880VJGCZS2107

PRITIKA ENGINEERING COMPONENTS LIMITED

CIN NO. L28999PB2018PLC047462

C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055

STANDALONE BALANCE SHEET AS AT MARCH 31 , 2026

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	3	9,565.58	7,011.05
(b) Capital Work in Progress	3	1,014.59	500.01
(c) Financial Assets			
- Investments	4	831.62	831.63
- Loans	5	720.83	675.25
- Other Financial assets	6	137.90	126.90
(d) Deferred Tax Assets	7	25.00	13.12
(e) Other Non-Current Assets	8	-	-
Total Non Current Assets (A)		**12,295.52**	**9,157.96**
2. Current Assets			
(a) Inventories	9	2,943.04	2,306.37
(b) Financial Assets			
- Trade Receivables	10	2,302.74	1,144.93
-Cash and Cash Equivalents	11	20.13	7.27
-Bank balances other than cash and cash equivalents	12	408.82	247.84
-Other Financial Assets	13	587.44	444.42
(c) Other Current Assets	14	855.41	215.30
Total Current Assets (B)		**7,117.58**	**4,366.13**
TOTAL ASSETS (A+ B)		**19,413.10**	**13,524.09**
II. EQUITY AND LIABILITIES			
EQUITY			
1. Equity			
(a) Equity Share Capital	15	1,318.25	1,318.25
(b) Other Equity	16	3,926.83	3,271.99
Total Equity (A)		**5,245.08**	**4,590.24**
LIABILITIES			
2. Non Current Liabilities			
(a) Financial Liabilities			
- Borrowings	17	4,798.85	3,513.17
(b) Provisions	18	13.24	8.82
(c) Deferred Tax Liabilities	19	321.80	193.28
(d) Other Non-Current Liabilities	20	4,024.97	1,963.87
Total Non Current Liabilities (B)		**9,158.86**	**5,679.14**
3. Current Liabilities			
(a) Financial Liabilities			
- Borrowings	21	3,305.86	2,044.73
-Trade Payables			
Total outstanding dues of micro and small enterprises	22	195.52	194.26
Total outstanding dues of creditors other than micro and small enterprises	22	703.49	475.92
- Other Financial Liabilities	23	753.21	450.65
(b) Other Current Liabilities	24	46.12	33.84
(c) Provisions	25	3.40	4.01
(d) Current Tax Liability (Net)	26	1.56	51.30
Total Current Liabilities (C)		**5,009.16**	**3,254.71**
TOTAL EQUITY AND LIABILITIES (A+B+C)		**19,413.10**	**13,524.09**

The summary of material Accounting Policies and other explanatory information form an integral part of these Standalone financial statements (1-60)

This is the standalone balance sheet referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880VJGCZS2107

For and on behalf of Board of Directors

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Sd/-
Narinder Kumar Tyagi
Director & C.F.O
DIN No. 00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
STATEMENT OF STANDALONE PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	Note	For the Year ended March 31, 2026	For the Year ended March 31, 2025
I Revenue from operations	27	14,436.83	10,483.33
II Other Income	28	83.10	72.36
III Total Income (I+II)		**14,519.93**	**10,555.69**
IV Expenses			
a) Cost of material consumed	29	9,200.19	7,020.38
b) Changes in inventories of finished goods , Work in progress and stock in trade	29(a)	(262.82)	(661.97)
c) Employee benefits expense	30	880.75	637.06
d) Finance costs	31	474.46	431.03
e) Depreciation and amortization expense	32	532.58	466.43
f) Other Expenses	33	2,813.16	1,957.39
Total Expenses (IV)		**13,638.32**	**9,850.32**
V Profit /(Loss) before exceptional items and tax (III-IV)		**881.61**	**705.37**
VI Exceptional Items		-	-
VII Profit **/ (**Loss) before tax (V-VI)		**881.61**	**705.37**
VIII Tax Expense:			
a) Current Tax	35	104.32	101.42
b) Adjustment of tax relating to earlier periods		5.84	11.61
c) Deferred Tax	35	116.64	38.43
Total tax expenses (VIII)		**226.80**	**151.46**
IX Profit / (Loss) for the year from continuing Operations (VII-VIII)		**654.81**	**553.91**
X Other comprehensive income			
(I) Items that will not to be reclassified to profit or loss			
Re-measurement gains/ (losses) on defined benefit plans		0.05	0.45
Impact of fair valuation of Equity shares and mutual fund		0.01	-
(II) Income tax relating to items that will not be reclassified to Profit & Loss		(0.01)	(0.11)
XI Total comprehensive income for the period (IX - X)		**654.86**	**554.25**
Earnings per equity share(Nominal value of Rs. 5/- per share)			
Basic	34	2.48	2.10
Diluted	34	2.48	2.10

The summary of material Accounting Policies and other explanatory information form an integral part of these Standalone financial statements (1-60)

This is the Standalone Statement of Profit and loss referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

For and on behalf of Board of Directors

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Sd/-
Narinder Kumar Tyagi
Director & C.F.O
DIN No. 00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880VJGCZS2107

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055

STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per statement of Profit & Loss	881.61	705.37
Adjustments for:		
Depreciation and amortisation expense	532.58	466.43
Finance Expenses	474.46	431.03
Income from Export incentives	(0.11)	-
Interest Received	(82.99)	(72.36)
Operating profit before working capital changes	**1,805.55**	**1,530.47**
Changes in Operating assets and liabilities:		
(Increase) / Decrease in Other Current Financial Assets	(143.02)	(47.25)
(Increase) / Decrease in Other Non Current Financial Assets	(56.57)	(174.88)
(Increase) / Decrease in Other Current Assets	(640.11)	(70.49)
(Increase) / Decrease in Trade Receivables	(1,157.81)	(33.01)
(Increase) / Decrease in Inventories	(636.66)	(507.91)
Increase/(Decrease) in Trade Payables	228.83	119.45
Increase/(Decrease) in Provisions	3.82	(0.27)
Increase/(Decrease) in Other Current Liabilities	12.28	14.78
Increase/(Decrease) in Other Non Current Liabilities	2,061.10	946.17
Increase/(Decrease) in Other Current Financial Liabilities	302.56	30.08
Cash generated from operations	1,779.97	1,807.14
Income Taxes paid	(159.89)	(88.06)
Net Cash from Operating Activities	**1,620.08**	**1,719.08**
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment	(3,601.70)	(2,139.30)
Movement in fixed deposits (having original maturity of more than three months)	(160.98)	(149.05)
Income from Export incentives	0.11	-
Interest Income	82.99	72.36
Net Cash used in Investing Activities	**(3,679.58)**	**(2,215.99)**
C CASH FLOW FROM FINANCING ACTIVITIES		
Long Term Loans/Liability Raised (Net)	1,285.67	423.02
Short term loan Raised (Net)	1,261.15	497.55
Interest Paid	(474.46)	(431.03)
Net Cash from Financing Activities	**2,072.36**	**489.54**
Net Increase/(Decrease) in Cash and Cash Equivalents	12.86	(7.37)
Cash and Cash Equivalents at the beginning of the year	7.27	14.64
Cash and Cash Equivalents at the end of the year	**20.13**	**7.27**

Notes:

1.) The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard - (Ind AS - 07) "Statement of Cash Flow".

2.) Figures in bracket indicates cash outflow

The summary of material Accounting Policies and other explanatory information form an integral part of these Standalone financial statements (Note 1 -60)

This is the standalone statement of Cash flow referred to in our report of even date

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

For and on behalf of the Board of Directors

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880VJGCZS2107

Sd/-
Narinder Kumar Tyagi
Director & C.F.O
DIN No. 00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
Standalone Statement of Change In Equity for the year ended March 31, 2026

A Equity Share Capital **(All amounts in Rs. Lacs , unless otherwise stated)**

Particulars	No.of Shares	Amount in Lakhs
Authorised Share Capital		
Balance as at April 1, 2024	2,00,00,000	2,000.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	2,00,00,000	2,000.00
Increase during the year	50,00,000	500.00
Add: Split of shares of face value Rs.10/- to Rs.5/- each	2,50,00,000	
As at 31st March 2025	5,00,00,000	2,500.00
Balance as at April 1, 2025	5,00,00,000	2,500.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2025	5,00,00,000	2,500.00
Increase during the year	-	-
As at 31st March 2026	5,00,00,000	2,500.00

Particulars	No.of Shares	Amount in Lakhs
Issued , Subscribed and Paid up Share Capital		
Balance as at April 1, 2024	1,31,82,515	1,318.25
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	1,31,82,515	1,318.25
Issue of Shares during the year	-	-
Add: Split of shares of face value Rs.10/- to Rs.5/- each	1,31,82,515	-
As at 31st March 2025	2,63,65,030	1,318.25
Balance as at April 1, 2025	2,63,65,030	1,318.25
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2025	2,63,65,030	1,318.25
Issue of Shares during the year	-	-
As at 31st March 2026	2,63,65,030	1,318.25

Pritika Engineering Components Limited
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
STANDALONE STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

B. **Other Equity** **(All amounts in Rs. Lacs , unless otherwise stated)**

Particulars	Reserves and Surplus		Total
	Securities premium	Retained earnings	
Balance as at April 1, 2024	1,528.83	1,188.91	2,717.74
Changes in accounting policy or prior period errors	-	-	-
Restated balance as at April 1 , 2024	1,528.83	1,188.91	2,717.74
Profit for the Current year	-	553.91	553.91
Other Comprehensive income	-	0.34	0.34
Balance as at March 31 , 2025	**1,528.83**	**1,743.16**	**3,271.99**
Balance as at April 1, 2025	1,528.83	1,743.16	3,271.99
Changes in accounting policy or prior period errors	-	-	-
Restated balance as at April 1 , 2025	1,528.83	1,743.16	3,271.99
Profit for the Current year	-	654.81	654.81
Other Comprehensive income	-	0.03	0.03
Balance as at March 31 , 2026	**1,528.83**	**2,398.00**	**3,926.83**

Pursuant to the requirements of Division II to Schedule III of The Companies Act , 2013, below is the nature and purpose of each reserve :

a. Securities Premium : Securities Premium reserve is used to record the Premium received on issue of shares. The reserve will be utilised in accordance with the provisions of Section 52 of the Companies Act , 2013

b. Retained Earnings : Retained earnings comprises of prior and current year's undistributed earnings after tax.

This is the standalone statement change in equity referred to in our report of even date.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

For and on behalf of Board of Directors

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880VJGCZS2107

Sd/-
Narinder Kumar Tyagi
Director & C.F.O
DIN No. 00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

Note No. 1: Notes To The Financial Statement

1 GENERAL INFORMATION

Pritika Engineering Components Limited (" the Company ") a limited company domiciled in India was incorporated on 20.02.2018 as a Private Limited Company (Company converted to Public and consequently name of the company was changed to Pritika Engineering Components Limited and fresh certificate of incorporation dated 21st April , 2022 was issued to Company by the Registrar of Companies, Chandigarh.) with the objective of manufacturing of tractor and automobile components .The company is having works at Village Simbli , Phagwara - Hoshiarpur Road , Tehsil & District Hoshiarpur , Punjab-146001. The Company is subsidiary of Pritika Auto Industries Limited .The financial statements were approved for issue by the board of directors at their meeting held on 22nd May 2026.

Note No. 2 : BASIS OF PREPARATION ,MEASUREMENT AND MATERIAL ACCOUNTING POLICIES

2.1 Basis of Preparation and measurement

These Standalone financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') specified under Section 133 of the Companies Act, 2013 ('Act') the Companies (Indian Accounting Standards) Rules, 2015 and other relevant provisions of the Act and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (IND AS Compliant Schedule III).The Financial statements have been prepared on a historical cost basis , except certain financial assets and liabilities and defined benefit plan-planned assets that are recognised at fair value at the end of the reporting period and on an accural basis as a going concern . The Financial statements are presented in Indian Rupees (INR) , which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates .The figures of the Financial Statements has been rounded off to the nearest lakhs.

All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria set out in the schedule III to the Companies Act , 2013 . Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents , the Company has determined its operating cycle atleast as twelve months for the purpose of current-non current classification of assets and liabilities. Deferred tax assets and liabilities are classified as non - current assets and liabilities. The Operating cycle is the time between the acquisition of assets/products for processing and their realisation in cash and cash equivalents . The Company has identified at least twelve months as its operating cycle .

New and amended Standards adopted by the Company
The Ministry of Corporate Affairs vide notification dated May 7, 2025 and August 13, 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended certain accounting standards (see below), and are effective for annual reporting periods beginning on or after April 1, 2025:

(a) Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1

As a result of the adoption of the amendments to Ind AS 1, the Company adopted its accounting policy for the classification of borrowings:

"Borrowings are classified as current liabilities unless, at the end of the reporting period, the Company has a right to defer settlement of the liability for at least 12 months after the reporting period. Covenants that the Company is required to comply with, on or before the end of the reporting period, are considered in classifying loan arrangements with covenants as current or non-current. Covenants that the Company is required to comply with after the reporting period do not affect the classification."

This new policy did not result in a change in the classification of the Company's borrowings. The Company did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

(b) Supplier Finance Arrangements – Amendments to Ind AS 7 and Ind AS 107

As a result of the adoption of the amendments to Ind AS 7 and Ind AS 107, the Company provided new disclosures for liabilities under supplier finance arrangements in note 49.

(c) International Tax Reform – Pillar Two Model Rules – Amendments to Ind AS 12

The Company is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdictions in which the Company operates.

(d) Lack of Exchangeability – Amendments to Ind AS 21

The amended Ind AS 21 have added requirements to help entities to determine whether a currency is exchangeable into another currency, and the spot exchange rate to use where it is not.

These amendments did not have any material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

2.2 Use of Estimates

The preparation of the Standalone financial statements in conformity with the generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as of the Balance Sheet date , reported amount of revenue and expenses for the period and disclosure of contingent liabilities and contingent assets as on the date of Balance Sheet . The estimates and assumptions used in these Standalone Financial Statements . The actual amounts may differ from the estimates used in the preparation of the Standalone Financial Statements and the difference between actual results and the estimates are recognised in the period in which the results are known/ material.

2.3 Fair Value Measurement

The Company measures financial instruments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability take place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability .

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

Non-derivative financial instruments

1. Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

2. Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business model whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets. The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.Financial instruments (unquoted instruments) subsequent measurement are done through fair value through other comprehensive income (FVTOCI)

3. Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

4. Financial liabilities

Financial liabilities are initially recognised at fair value, and subsequently carried at amortized cost using the effective interest method.

2.4 Property, Plant and Equipment (PPE)

Freehold Land is carried at historical cost. All other items of Property, Plant and Equipment are recorded at cost less accumulated depreciation. The cost of acquisition of property, plant and equipment is net of duty or tax credit availed and includes purchase cost or its construction cost, inward freight and other expenses incidental to acquisition or installation and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended for its use. Cost of spares relating to specific item of an asset is capitalized. For major projects, interest and other costs incurred on / related to borrowings attributable to such projects / fixed assets during construction period and related pre-operative expenses are capitalized as part of the cost of respective assets. Cost of assets not ready to use before such date are disclosed under "Capital Work-in-Progress".

The residual values, useful live and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation is provided using the Straight Line Method as per the useful lives of the assets at the rates prescribed under Schedule II of the Companies Act, 2013

Asset Useful live

Buildings including factory buildings	30 years
General Plant and Machinery	15 years
Furniture and Fixtures	10 years
Office Equipment	5 years
Vehicles	8 years
Computers /servers and Network	3Years

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in financial statements.

2.5 Intangible assets

Intangible assets are measured on initial recognition at cost and subsequently are carried at cost less accumulated amortisation and accumulated impairment losses, if any. An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses on derecognition are determined by comparing proceeds with carrying amount. These are included in profit or loss.The Company amortises intangible assets with a finite useful life using the straight-line method over the following range of useful lives:

Asset Useful life

Computer software	3 years

The estimated useful life is reviewed annually by the management.

2.6 Capital work-in-progress and intangible assets under development

Capital work-in-progress/intangible assets under development are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost.

2.7 Impairment

Trade receivables

The Company uses an expected credit loss Model (ECL) to determine impairment loss on portfolio of its trade receivable. The ECL Model is based on its historically observed default rates and timing of collection over the expected life of the trade receivable and is adjusted for forward-looking estimates. In making this assessment, the Company has considered current and anticipated future economic conditions relating to industries/ business verticals that the company deals with and the countries where it operates.

PPE and intangibles assets

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of Profit and Loss.

2.8 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Cash flow statement

'Cash flows are reported using the indirect method, whereby net profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

2.9 Investments

All Quoted Investments are carried at fair value. Investments, which at the inception, have been designated to be held for a long term capital appreciation, the changes in the fair value are considered through Other Comprehensive Income. All investments other than quoted are valued at book value.

2.10 Inventories

Inventories are valued at lower of cost (First in First out) and net realisable value after providing for obsolescence and other losses,where considered necessary. Cost includes all charges in bringing the goods to their present location and condition, including all taxes and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and net off recoverable taxes incurred in bringing them to their respective present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

2.11 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, net of taxes or duties collected on behalf of the government.

However, Goods and Service tax (GST) is not received by the company on its own account. Rather, it is tax collected on value added to the commodity/services by the seller on behalf of the government. Accordingly, it is excluded from revenue.

The specific recognition criteria described below must also be met before revenue is recognised.

Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

• the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

• the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold

• the amount of revenue can be measured reliably;

• it is probable that the economic benefits associated with the transaction will flow to the Company; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest Income

Interest income from financial assets is recognized when it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial assets to that asset's net carrying amount on initial recognition.

Dividend

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Export benefits, incentives and licenses: Export incentives are recognised as income when the right to receive credit as per the terms of the scheme is established in respect of the exports made and where there is no significant uncertainty regarding the ultimate collection of the relevant export proceeds.

2.12 Operating leases including investment properties

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As a lessee

a) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

b) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments primarily comprise of fixed payments.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

c) Short-term leases and leases of low value assets

The Company applies the short-term lease recognition exemption to its short-term leases of office spaces and certain equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

As a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

2.13 Employee benefit expenses

Employee benefits consist of contribution to provident fund, superannuation fund, gratuity fund and compensated absences.

(i) Post-employment benefit plans

Defined Contribution plans

Payments to defined contribution retirement benefit scheme for eligible employees in the form of superannuation fund are charged as an expense as they fall due. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations,apart from the contributions made.

The Company also makes contribution towards provident fund, in substance a defined contribution retirement benefit plan for qualifying employees. The provident fund is deposited with the Provident Fund Commissioner which is recognized by the Income Tax authorities.

Defined benefit plans

The Company operates various defined benefit plans- gratuity fund and Compensated absence.

The liability or asset recognised in the balance sheet in respect of its defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the said obligation is determined by discounting the estimated future cash outflows, using market yields of government bonds that have tenure approximating the tenures of the related liability.

The interest income / (expense) are calculated by applying the discount rate to the net defined benefit liability or asset. The net interest income/ (expense) on the net defined benefit liability or as set is recognised in the Statement of Profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the Statement of Changes in Equity and inthe Balance Sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Short term employee benefit

Compensated absences which accrue to employees and which can be carried to future periods but are expected to be encashed or availed in twelve months immediately following the year end are reported as expenses during the year in which the employees perform the services that the benefit covers and the liabilities are reported at the undiscounted amount of the benefits after deducting amounts already paid. Where there are restrictions on availment of encashment of such accrued benefit or where the availment or encashment is otherwise not expected to wholly occur in the next twelve months, the liability on account of the benefit is actuarially determined using the projected unit credit method.

2.14 Borrowing cost

Borrowing costs are interest and ancillary costs incurred in connection with the arrangement of borrowings. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalised until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All the other borrowing costs are recognised in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

2.15 Income tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year.Current and deferred taxes are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax

Deferred income tax is recognised using the Profit and Loss approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are off set when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

2.16 Accounting of provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation c an be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pre-tax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

2.17 Earnings per share (EPS)

Basic EPS is computed by dividing the profit or loss attributable to the equity shareholders of the Company by the weighted average number of Ordinary shares outstanding during the year. Diluted EPS is computed by adjusting the profit or loss attributable to the ordinary equity shareholders and the weighted average number of ordinary equity shares, for the effects of all dilutive potential Ordinary shares.

2.18 Ind AS 115 Revenue from Contracts with Customers

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers.

2.19 Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

2.20 Foreign currencies and operations

i.Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in Indian rupee (INR), which is the Company's functional and presentation currency. All amounts have been rounded off to the nearest lacs, unless otherwise stated.

ii.Foreign currency transactions and balances

Foreign currency transactions are recorded in the functional currency (Indian Rupee) by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency on the date of the transaction (spot exchange rate).

All monetary items denominated in foreign currency are converted into Indian Rupees at the year-end exchange rate. The exchange differences arising on such conversion and on settlement of the transactions are recognised in the statement of profit and loss.

Non-monetary items in terms of historical cost denominated in a foreign currency are reported using the exchange rate prevailing on the date of the transaction.

2.21 Investment in subsidiaries

A subsidiary is an entity controlled by the Company. Control exists when the Company has power over the entity, is exposed, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over entity.

Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns.

Investments in subsidiaries are carried at cost. The cost comprises price paid to acquire investment and directly attributable cost.

2.22 Current versus non-current classification

The Company presents assets and liabilities in Balance Sheet based on current/non-current classification.

The Company has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is classified as current when it is:

a) Expected to be realised or intended to be sold or consumed in normal operating cycle,

b) Held primarily for the purpose of trading,

c) Expected to be realised within 12 months after the reporting period, or

d) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for atleast 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is:

a) Expected to be settled in normal operating cycle.

b) Held primarily for the purpose of trading,

c) Due to be settled within 12 months after the reporting period, or

d) There is no unconditional right to defer the settlement of the liability for atleast 12 months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.

Deferred tax assets and liabilities are clasified as non-current assets and liabilities.

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

3. Property,Plant and Equipment

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	Air Conditioner	Computers	Plant & Machinery	Office Equipment	Lab Equipment	Vehicle	Free hold Land	Electric Fitting	Furniture & Fixtures	D.G Set	Building	Total	Capital Work in Progress (P&M)
Cost or Deemed Cost													
At April 1 , 2024	6.04	19.35	5,202.65	23.79	24.59	42.60	365.85	131.84	36.00	25.06	995.95	6,873.72	-
Addition	1.31	5.68	1,402.97	2.82	1.37	-	169.71	38.38	12.50	-	13.98	1,648.72	1,662.82
Less:Transfer / Sale	-	-	5.24	-	-	-	-	12.00	-	-	-	17.24	1,162.81
At March 31 , 2025	**7.35**	**25.03**	**6,600.38**	**26.61**	**25.96**	**42.60**	**535.56**	**158.22**	**48.50**	**25.06**	**1,009.93**	**8,505.20**	**500.01**
At April 1 , 2025	7.35	25.03	6,600.38	26.61	25.96	42.60	535.56	158.22	48.50	25.06	1,009.93	8,505.20	500.01
Addition	2.14	1.47	2,678.32	4.42	0.69	21.49	21.32	36.58	43.56	-	279.84	3,089.84	3,063.73
Less:Transfer / Sale	-	-	3.00	-	-	-	-	-	-	-	-	3.00	2,549.15
At March 31 , 2026	**9.49**	**26.49**	**9,275.70**	**31.03**	**26.65**	**64.09**	**556.88**	**194.80**	**92.06**	**25.06**	**1,289.77**	**11,592.04**	**1,014.59**
Depreciation and Impairment													
At April 1 , 2024	1.12	12.40	805.51	16.17	22.89	12.87	-	50.18	6.06	8.69	99.66	1,035.55	-
Addition	0.63	3.92	402.04	2.37	0.26	5.06	-	13.58	3.93	1.59	33.05	466.43	-
Less:Transfer / Sale			1.49					6.34				7.83	-
At March 31 , 2025	**1.75**	**16.32**	**1,206.06**	**18.54**	**23.15**	**17.93**	**-**	**57.42**	**9.99**	**10.27**	**132.71**	**1,494.16**	**-**
At April 1 , 2025	1.75	16.32	1,206.06	18.54	23.15	17.93	-	57.42	9.99	10.27	132.71	1,494.16	-
Addition	0.83	5.61	454.89	2.68	0.45	6.10	-	16.19	6.46	1.59	37.78	532.58	
Less:Transfer / Sale	-	-	0.28	-	-	-	-	-	-	-	-	0.28	
At March 31 , 2026	**2.58**	**21.93**	**1,660.67**	**21.22**	**23.60**	**24.03**	**-**	**73.61**	**16.45**	**11.86**	**170.49**	**2,026.46**	**-**
Net Block as on 31.03.2026	**6.91**	**4.57**	**7,615.03**	**9.81**	**3.05**	**40.06**	**556.88**	**121.19**	**75.61**	**13.20**	**1,119.28**	**9,565.58**	**1,014.59**
Net Block as on 31.03.2025	**5.60**	**8.71**	**5,394.32**	**8.07**	**2.81**	**24.67**	**535.56**	**100.80**	**38.51**	**14.78**	**877.22**	**7,011.05**	**500.01**

Note : Please Refer Note No. 42 of the standalone financial statements for CWIP ageing and Refer Note No. 44 of the standalone financial statements for details regarding land and building

4 Investments

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	As At March 31, 2026	As At March 31, 2025
Investments carried at Fair value through Other Comprehensive Income (FVOCI)		
Investments in Equity Instruments (Quoted)		
Shares in Ajooni Biotech Limited {450 (PY 450 Equity Shares of Rs 2 /- each)}	0.02	0.03
Investments carried at Amortised Cost		
Investments in Equity Instruments of Subsidiary Company (Unquoted)		
Shares in Meeta Castings Limited {83,15,992 (PY 83,15,998) Equity Shares of Rs 10 /- each)}	831.60	831.60
Total	**831.62**	**831.63**

5 Loans

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured- Considered good		
Loan to Subsidiary Company	720.83	675.25
{ The company has extended a loan to Subsidiary Company having interest rate @ 7.50% p.a during the year (PY 8.50 % p.a). The loan is repayable on demand after the completion of one year.}		
Total	**720.83**	**675.25**

(Note : Refer Note No. 36 of the Standalone Finacial Statements for details)

6 Other Financial Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Bank deposits having original maturity more than 12 months	4.50	-
Security Deposits	133.40	126.90
Total	**137.90**	**126.90**

7 Deferred tax assets

Particulars	As At March 31, 2026	As At March 31, 2025
Relating to origination and reversal of temporary differences	25.00	13.12
Total	**25.00**	**13.12**

8 Other Non-Current Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Unamortised Cost	-	-
Total	**-**	**-**

9 Inventories

Particulars	As At March 31, 2026	As At March 31, 2025
Raw Materials	531.07	174.54
Store & Spares	52.35	35.03
Work in Progress	2,277.76	2,036.78
Finished Goods	81.86	60.02
Total inventories at the lower of cost and net reliasable value	**2,943.04**	**2,306.37**

10 Trade Receivables

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured, Considered Good.	2,303.43	1,144.93
Less : Provision for Doutbful Debts	0.69	-
Total	**2,302.74**	**1,144.93**

*** Note : Trade receivables includes receivables from related parties . (Refer Note No. 36) and for ageing of the trade receivables (Refer Note No.40) of Standalone financial statements.**

11 Cash and Cash Equivalents

Particulars	As At March 31, 2026	As At March 31, 2025
Balances with banks		
- in current accounts	18.93	5.99
- Deposits with original maturity of less than three months	0.48	-
Cash in Hand (including imprest)	0.72	1.28
Total	**20.13**	**7.27**

12 Bank balances other than Cash and Cash Equivalents

Particulars	As At March 31, 2026	As At March 31, 2025
Investment in term deposits (With Original Maturity more than 3 months but less than 12 months(including interest accrued)	408.82	247.84
Total	**408.82**	**247.84**

13 Other Financial Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured, Considered Good.		
Advance to Staff	1.82	3.84
Loan and advances others	554.15	356.08
Security Deposits	31.47	84.50
Total	**587.44**	**444.42**

Note : Advance to other includes advance against supplies to the Subsidiary Company in last year. Refer Note No.36 of Standalone Financial Statements for related party transaction

14 Other Current Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Prepaid expenses	17.91	17.18
Balance with Govt. authorities	819.02	178.19
Other Receivable	18.48	19.93
Total	**855.41**	**215.30**

15 Equity Share Capital

Particulars	As At March 31, 2026	As At March 31, 2025
Authorised		
5,00,00,000 (PY 5,00,00,000) Equity shares of Rs.5/- each	2,500.00	2,500.00
	2,500.00	**2,500.00**
Issued, subscribed and fully paid-up		
2,63,65,030 (PY 2,63,65,030)Equity shares of Rs.5/- each	1,318.25	1,318.25
Total	**1,318.25**	**1,318.25**

(a) Reconciliation of shares outstanding at the beginning and at the end of the year

Particulars	No of shares	Amount in Lakhs
Equity Shares		
At April 1, 2024	1,31,82,515	1,318.25
Add: Split of shares of face value Rs. 10/- each to Rs. 5/- each	1,31,82,515	-
At March 31, 2025	2,63,65,030	1,318.25
Add: Issued during the year	-	-
At March 31, 2026	2,63,65,030	1,318.25

(b) Term/right attached to equity shares:

The Company has only one class of equity share having a face value of Rs.5/- per share. Each holder of equity share is entitled to one vote per share.In the event of the liquidation of the Company , the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts . The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by holding company

Out of the equity shares issued by the Company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	As At March 31, 2026	As At March 31, 2026 % of holding	As At March 31, 2025	As At March 31, 2025 % of holding
Equity Shares				
Shares held by Holding Company				
Pritika Auto Industries Limited	1,86,69,016	70.81%	1,86,69,016	70.81%

(d) Details of Shareholding of Promoter as below

	31.03.2026	
Promoter Name	**No of Shares**	**% of holding**
Pritika Auto Industries Limited	1,86,69,016	70.81%

	31.03.2025		% Change during the year
Promoter Name	**No of Shares**	**% of holding**	
Pritika Auto Industries Limited	1,86,69,016	70.81%	Nil

(e) Details of share held by each shareholder holding more than 5 % shares

Particulars	As At March 31, 2026	As At March 31, 2025	% Change during the year
Equity Shares			
Pritika Auto Industries Limited	1,86,69,016	1,86,69,016	70.81%

(f) There are no shares issued for consideration other than cash and no shares have been bought back in last Five Years

16 Other Equity

Particulars	As At March 31, 2026	As At March 31, 2025
Retained Earnings		
Opening balance of retained earnings	1,743.16	1,188.91
Net Profit / (loss) for the year	654.81	553.91
Other Comprehensive Income	0.03	0.34
Closing Balance	2,398.00	1,743.16
Securities Premium		
Opening Balance of Securities premium	1,528.83	1,528.83
Received during the year	-	-
Closing Balance	1,528.83	1,528.83
Total	**3,926.83**	**3,271.99**

17 Borrowings

Particulars	As At March 31, 2026	As At March 31, 2025
Term Loan		
(a) Secured		
(i) From Banks	1,303.54	866.82
(ii) From Financial Institutions / NBFC	1,958.78	993.06
(b) Un-secured		
(i) From Body Corporate & Directors	1,536.53	1,653.29
Total	**4,798.85**	**3,513.17**

Note No.17 (a) (i): Details of Securities and Terms of Repayment
Secured : Term loans from Banks

Particulars	As At March 31, 2026	As At March 31, 2025
HDFC Bank		
The Term loan of Rs. 105 lakhs is sanctioned out of which Rs. 36.50 lacs is disbursed by 31.03.2026 and which is repayable in 60 monthly instalments of Rs. 0.74 lacs each. This term loan is secured against machinery purchased out of this fund . Current rate of interest is 8.77% p.a.	6.11	13.96
The Company has taken a term loan of Rs. 300 lakhs, out of which Rs. 297.92 lakhs has been disbursed. This loan is repayable in 62 monthly installments. Given that the amounts were disbursed on various dates and in different amounts, the remaining installments as of March 31, 2026 is 26. The repayment schedule for the upcoming years is for the financial years 2026-27 to 2027-28: INR 82.99 lakhs per year and For the period until May 2028: INR 7.01lakhs (including interest) & current rate of interest is 8.11% p.a.. The loan is fully secured by the machinery purchased with the disbursed funds.	158.66	224.72
The Term loan of Rs.100 lacs repayable in 77 monthly instalments comprising of first 78 installments of Rs. 1.72 lakhs each and last installment of Rs. 1.66 lacs . Current rate of interest is 8.52% p.a.This loan is secured against the machinery purchased out of the fund.	47.91	63.56
The Machinery loan of Rs. 68.50 lakhs is sanctioned out of which Rs. 30.75 lacs is disbursed by 31.03.2026 which is repayable in 63 monthly instalments comprising of 62 installments of Rs.0.62 lakhs each and last 63th instalment of Rs. 0.58 lakhs . Current rate of interest is 7.62% p.a.This loan is secured against the machinery purchased out of the fund.	10.42	16.68
The Machinery loan of Rs. 410.00 lakhs is sanctioned out of which Rs. 395.33 lacs is disbursed by 31.03.2026 which is repayable in 60 monthly instalments comprising of 59 installments of Rs. 8.34 lakhs each and last 60th instalment of Rs. 2.01 lakhs . Current rate of interest is 6.86% p.a.This loan is secured against the machinery purchased out of the fund.	258.81	336.65
The Company has taken a term loan from HDFC Bank amounting to INR 738.97 lakhs. This loan is repayable in 49 monthly installments comprising of first 48 instalments of Rs.17.97 lakhs each and last 49th instalment of Rs. 4.11 lakhs including interest. The installment payments start from February 7, 2024, and continue until February 7, 2028. The current rate of interest is 7.18% per annum. The loan is secured by a first charge on the current assets and fixed assets of the Company, except for the machinery and equipment funded by other banks or NBFCs and by the hypothecation of the existing property where the plant is situated in Village Simbli, Hoshiarpur, Punjab.	373.02	552.48
The Company has taken a term loan of Rs.600 lacs (sanctioned amount) but Rs. 154.44 lacs is disbursed till 31.03.2026 .Loan is repayable in 93 instalments comprising 92 installments of Rs. 2.20 lakhs each and last 93rd installments of Rs. 1.87 lakhs.Current rate of interest is 7.50% p.a.The loan is secured by a first charge on the current assets and fixed assets of the Company, except for the machinery and equipment funded by other banks or NBFCs and by the hypothecation of the existing property where the plant is situated in Village Simbli, Hoshiarpur, Punjab.	143.43	-
Canara Bank		
Vehicle loan of Rs.7.50 lacs repayable in 60 monthly instalments of Rs.0.16 Lacs including interest. Current rate of interest is 8.30% p.a. This loan is secured against the vehicle purchased out of the fund.	3.68	5.17
Bank of India		
The Company has taken Term loan of Rs. 2230 lacs (Rs.476.11 lacs disbursed till 31.03.2026) repayable in 120 instalments (including 24 months moratorium) comprising first 95 instalments of Rs.23.23 lacs each and 96th instalment of Rs. 23.15 lacs excluding interest @ 8 .00% p.a. This loan is secured against EQM of land (along with existing and proposed construction thereon) total admeasuring 53 Kanal 5 Marla 14.5 Sarsahi situated at village simbli , Tehsil & District -Hoshiarpur , Punjab in the name of M/s M/s Pritika Engineering Components Limited subject to approval between multiple banking.	476.11	-
The Company has taken Term loan of Rs. 520 lacs (Rs. 226.57 lacs disbursed till 31.03.2026)repayable in 120 instalments (including 24 months moratorium) comprising first 95 instalments of Rs. 5.42 lacs each and 96th instalment of Rs. 5.10 lacs excluding interest @ 8 .00% p.a. This loan is secured against EQM of land (along with existing and proposed construction thereon) total admeasuring 53 Kanal 5 Marla 14.5 Sarsahi situated at village simbli , Tehsil & District -Hoshiarpur , Punjab in the name of M/s Pritika Engineering Components Limited subject to approval between multiple banking.	226.57	-
Total	**1,704.72**	**1,213.22**
Less: Amount shown in Borrowings in Note No. 21 towards Current Maturities of Long Term Loans .	401.18	346.40
Amount shown as Loan	**1,303.54**	**866.82**

Note No.17 (a) (ii): Details of Securities and Terms of Repayment
Secured : Term loans from Financial Institutions / NBFC

Particulars	As At March 31, 2026	As At March 31, 2025
Electronica Finance Limited		
The Machinery Loan of Rs 56.29 Lakhs repayable in 48 monthly installments of Rs. 1.37 lakhs each including interest @ 7.90% p.a. This loan is fully secured by the machineries purchased out of the fund .	-	1.36
Tata Capital Financial Limited		
The Company has taken a machinery loan of Rs. 705 lakhs, of which Rs. 681.99 lakhs has been disbursed by March 31, 2024. This loan is repayable in 78 monthly installments (including 6 months moratorium period) with an interest rate of 8.95% per annum. Given that the amounts were disbursed on various dates and in different amounts, the remaining installments as of March 31, 2026 is 30. The repayment schedule for the upcoming years is for the financial year 2026-27: Rs. 145.16 lakhs financial year 2027-28: Rs. 145.16 lakhs, financial year 2028-29: Rs.71.82 lakhs.This loan is secured by the assets purchased out of the funds.	323.40	471.60
The Company has taken a machinery loan of Rs. 1000 lakhs . This loan is repayable in 72 monthly installments of Rs.18.83 lacs with an interest rate of 10.00% per annum.This loan is secured by the assets purchased out of the funds.	890.42	-
SIDBI		
The Term loan of Rs. 101 lacs repayable in 60 monthly installments (including moratorium of 24 months) comprising first 35 installments of Rs. 2.81 lacs each and last 36th instalment of Rs. 2.65 Lacs .Current rate of interest is 8.35% p.a .This loan is covered under Emergency Credit line Guarantee Scheme (ECLGS) of National Credit Guarantee trustee Company Limited (NCGTC). This loan is fully secured by the machineries purchased out of the fund and second charge on all the immovable properties of the borrower , both present and future situated at village Simbli , Tehsil & Distt. Hoshiarpur , Punjab. and second charge by way of pledge of FDR with SIDBI of Rs. 25 Lakh.	27.94	61.66
The Term loan of Rs. 375 lacs repayable in 72 monthly installments (including 12 months moratorium) comprising first 12 installments of Rs. 4 lacs each , next 12 monthly installments of Rs. 6.50 lacs each , next 24 installments of Rs. 8 lacs each next 18 installments of Rs. 2.50 lacs each and next 6 installments of Rs. 2 lacs each .Current rate of interest is 10.45% p.a .This loan is fully secured by the machineries purchased out of the fund and second charge on all the immovable properties of the borrower , both present and future situated at village Simbli , Tehsil & Distt. Hoshiarpur , Punjab.Moreover Pritika Auto Industries Limited , holding company had given corporate guarantee amounting to Rs 375 Lakhs.	42.00	105.00
The Term loan of Rs. 300 lacs repayable in 60 monthly installments (including 6 months moratorium) of Rs. 5.56 lacs each (first 53 instalments) and last instalment of Rs. 5.32 lacs .Current rate of interest is 8.45% p.a. Primary security is first charge by way of hypothecation in favour of SIDBI of the plant , machinery , equipment , tools , spares and all other assets which have been acquired under the PCS scheme with term loan facility of Rs. 300 lakh and second charge by way of equitable mortgage in favour of SIDBI of all the immovable properties of the borrower , both presend and future situated at Village-Simbli,Tehsil , District-Hoshiarpur , Punjab admeasuring 37 Kanal , 13 marle and 6 sarsahi and extension of first charge by way of pledge of renewed SIDBI FDR of current Rs. 30.74 lakh.	300.00	-
The Term loan of Rs. 550 lacs repayable in 60 monthly installments(including 6 month moratorium period) comprising first 53 installments of Rs. 10.20 lacs each , last installments of Rs. 9.40 lacs .Current rate of interest is 8.55% p.a .This loan is fully secured by the machineries purchased out of the fund and second charge by way of equitable mortagage in favour of SIDBI of all the immovable properties of the borrower , both present and future situated at village Simbli admeasuring 37 kanal , 13 Marle and 6 Sarsahi and pledge of lien marked over FDR in favour or SIDBI .Moreover Pritika Auto Industries Limited , holding company had given corporate guarantee amounting to Rs 550 Lakhs.	483.47	-
The Term loan of Rs. 753.70 lacs repayable in 60 monthly instalments (including moratorium of 6 months) of Rs. 13.96 lacs excluding interest @ 8.20 % p.a. This loan is fully secured by First charge by way of hypothecation in favour of SIDBI of the plant , machinery equipments , tools etc and all other assets (save and except book debts and current assets) acquired under the project scheme and having second charge by way of equitable mortgage in favour of SIDBI of all the immovable properties of borrower both present and future situated at village Simbli admeasuring 37 kanal , 13 Marle and 6 Sarsahi and pledge of lien marked over FDR in favour or SIDBI.	558.26	725.78
Total	**2,625.49**	**1,365.40**
Less: Amount shown in Borrowings in Note No. 21 towards Current Maturities of Long term Loans .	666.71	372.34
Amount shown as Loan	**1,958.78**	**993.06**

Note No.17 (b)(i) : Loans from Body Corporates and directors

Particulars	As At March 31, 2026	As At March 31, 2025
<u>Un-secured loans</u>		
-Pritika Auto Industries Ltd.* (Holding company)	1,477.53	1,378.29
-Directors	59.00	275.00
Total	**1,536.53**	**1,653.29**

***Note:- The company has received a loan from its Holding company having interest rate @ 8.00% (PY 8.50%) p.a. The loan is repayable on demand after the completion of one year .**

18 Provisions

Particulars	As At March 31, 2026	As At March 31, 2025
Provision for Employee Benefits		
(i) Compensated absences	13.24	8.82
(ii) Other including post retirement benefits i.e gratuity*	-	-
Total	**13.24**	**8.82**

***Note:- Other including post retirement benefits i.e. gratuity has been netted by Rs.44.70 lacs (PY Rs. 30.54) lacs on account of fair value of planned assets as at 31.03.2026**

19 Deferred Tax Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
-Relating to origination and reversal of temporary differences	321.80	193.28
Total	**321.80**	**193.28**

20 Other Non - Current Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
<u>From Related Party</u>		
Advance against supplies*	4,024.97	1,963.87
Total	**4,024.97**	**1,963.87**

(* Refer Note No . 36 of Standalone financial statements for related party transactions)

21 Borrowings

Particulars	As At March 31, 2026	As At March 31, 2025
Secured		
Cash Credit - Loan Repayable on Demand		
- HDFC Bank	903.29	1,325.99
-Bank of India	334.68	-
- Working Capital Term Loan	1,000.00	-
Current Maturities of Long term Loans	1,067.89	718.74
Total	**3,305.86**	**2,044.73**

<u>Note :</u>
HDFC Bank : Cash credit and Working Capital Term Loan (WCTL) is secured by first charge on current assets and fixed assets and carries interest rate 7.50% p.a for Cash credit and interest rate 7.35% p.a for WCTL. The loan is secured by equitable mortgage of properties no.1 measuring 37 kanal , 13 Marle and 6 Sarsahi situated in Village Simbli, Hoshiarpur, Punjab. This loan is also personally guaranteed by the directors. Furthermore, Pritika Auto Industries Limited, the holding company, has provided a corporate guarantee to the bank.

Bank of India : Cash credit from BOI is secured by first pari passu charge on reciprocal basis with HDFC Bank Ltd. Under multiple banking arrangement (our bank's share in Current Asset is 28% and entire Fixed Asets is 50.85%) on reciprocal basis . It is secured by hypothecation of entire current assest (both present & future) including entire stocks, books debts of the Company.This loan is also personally guaranteed by the directors.Interest rate is 8% p.a. Furthermore, Pritika Auto Industries Limited, the holding company, has provided a corporate guarantee to the bank.

22 Trade Payables

Particulars	As At March 31, 2026	As At March 31, 2025
Trade payables		
Total Outstanding dues of micro enterprise and small enterprise	195.52	194.26
Total Outstanding dues of creditors other than micro enterprise and small enterprise	703.49	475.92
Total	**899.01**	**670.18**

Note : Refer Note No. 41 of Standalone Financial Statement for Trade payable ageing

23 Other Financial Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
Interest Accrued but not due on borrowings	20.27	14.37
Creditors for Capital Expenditure	9.19	72.17
Creditors for Expenses	527.47	230.67
Salaries and Wages payable	65.94	43.16
Audit Fee Payable	2.48	0.75
Electricity Expenses Payable	106.31	75.23
Other Employee related payments	21.55	14.30
Total	**753.21**	**450.65**

24 Other Current Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
Statutory dues payable	42.42	30.92
Other Liabilities	3.70	2.92
Total	**46.12**	**33.84**

25 Provisions

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Compensated absences	3.40	1.98
(ii) Other including post retirement benefits i.e gratutity	-	2.03
Total	**3.40**	**4.01**

***Note:- Other including post retirement benefits i.e. gratuity has been netted by Rs.7.79 lacs (Nil) on account of fair value of planned assets as at 31.03.2026**

26 Current tax Liability (Net)

Particulars	As At March 31, 2026	As At March 31, 2025
Provision for Income Tax (Net of TDS,TCS and Advance Tax of Rs.102.76 lakhs (PY Rs.50.12 Lakhs)	1.56	51.30
	1.56	**51.30**

27 Revenue from Operations

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Sale of Products (Net of Sales Returns)	16,155.23	12,286.07
Less :- Indirect Taxes	1,761.26	1,869.49
	14,393.97	**10,416.58**
Other Operating Income	42.86	66.75
Total	**14,436.83**	**10,483.33**

28 Other Income

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest received on deposits from banks and others	82.99	72.36
Misc Reciept (including income from export incentive)	0.11	-
Total	**83.10**	**72.36**

29 Cost of materials consumed

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Raw material and components consumed		
Inventory at the beginning of the year-Raw Materials	174.54	313.23
Inventory at the beginning of the year-Stores ,Spares, Packing Material	35.03	50.40
	209.57	**363.63**
Purchases of Raw-Material , stores , spares and others	9,574.04	6,866.32
	9,574.04	**6,866.32**
Less: Inventory at the end of the year - Raw Materials	531.07	174.54
Less: Inventory at the end of the year- Stores ,Spares and Packing Material	52.35	35.03
Total	**9,200.19**	**7,020.38**

29(a) Changes in inventories of finished goods and Work in progress and Stock in trade

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
1. Opening inventories		
Work in Progress	2,036.78	1,385.01
Finished Goods	60.02	49.82
2. Closing inventories		
'Work in Progress	2,277.76	2,036.78
'Finished Goods	81.86	60.02
	(262.82)	**(661.97)**

30 Employee Benefits Expense

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Salaries and wages	655.08	472.88
Director Remuneration	56.77	48.07
Contribution to Provident/ESI and other Funds	48.01	32.49
Bonus and Incentives	21.55	14.61
Staff Welfare Expenses	73.69	55.26
Group Gratuity & Earned Leave	25.65	13.75
Total	**880.75**	**637.06**

31 Finance Cost

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest Expenses	455.78	421.59
Other Borrowing costs	18.68	9.44
Total	**474.46**	**431.03**

32 Depreciation and amortisation expenses

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Property , Plant and Equipment	532.58	466.43
Total	**532.58**	**466.43**

33 Other expenses

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(a) Manufacturing Expenses		
Power & Fuel	1,199.66	932.02
Job Work Expenses	316.28	103.13
Repair & Maintenance		
– Building	15.75	4.12
– Machinery	71.58	47.42
Workshop Expenses	835.99	608.05
Other Manufacturing Expenses	37.15	16.31
	2,476.41	**1,711.05**
(b) Administrative & Selling Expenses		
Payment to Auditors*	5.63	3.25
Rates & Taxes	14.97	9.49
Insurance	35.99	20.27
Legal & Professional Charges	20.92	21.83
Communication Expenses	3.52	2.06
Printing & Stationery	7.53	6.82
Vehicle Running Expenses	19.54	15.56
Travelling & Conveyance Expenses	26.41	11.01
Directors' Sitting Fees	3.75	5.00
Freight Outward	85.37	92.32
CSR Expenses	11.00	10.01
Packing and Forwarding Exp.	31.44	
Security expenses	25.74	22.44
Other Misc. Expenses	44.94	26.28
Total	**2,813.16**	**1,957.39**

***Detail of Payment to Auditors**

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Audit Fee	5.00	3.00
Auditor's out of pocket Expenses	0.63	0.25
Total	**5.63**	**3.25**

34 Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the net profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the net profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential items into Equity shares.

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Net Profit after tax attributable to equity holders (Rs. In lakhs)	654.81	553.91
	654.81	**553.91**
Weighted average no of equity shares outstanding during the year- for		
Both Basic and Diluted EPS	2,63,65,030	2,63,65,030
Face value of Equity Share (INR)	5.00	5.00
Basic and Diluted	2.48	2.10

35 Current Tax and Deferred Tax

(a) Current Tax and Deferred Tax **(All amounts in Rs. Lacs , unless otherwise stated)**

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Tax:		
Current income tax:	104.32	101.42
Adjustments in respect of income tax of earlier periods	5.84	11.61
Deferred Tax:		
Relating to origination and reversal of temporary differences	116.64	38.43
Total	**226.80**	**151.46**

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.

(b) Income Tax on Other Comprehensive Income

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Income tax relating to items that will not be reclassified to Profit & Loss	(0.01)	(0.11)
Total	**(0.01)**	**(0.11)**

(c) Reconciliation of deferred tax assets / (liabilities)(net)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Opening Balance	180.16	141.73
Tax liability recognised in Statement of Profit and Loss	116.64	38.43
Closing Balance	**296.80**	**180.16**

(d) Reconciliation of Income tax charge

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Profit before tax	881.61	705.37
Income tax expense at tax rates applicable	221.88	177.53
Add/(Less) : Tax effects		
Items not deductible for tax		
- Items not deductible	150.22	124.31
Items deductible for tax		
- Items deductible	(267.78)	(200.42)
Income tax expenses	**104.32**	**101.42**

36 Related party transactions

a) Related party and nature of the related party relationship with whom transactions have taken place during the year

A) Holding Company
Pritika Auto Industries Limited

B) Directors and Key Management Personnel or their relatives
Mr. Harpreet Singh Nibber-Chairman & Managing Director
Mr. Ajay Kumar- Director
Mr. Narinder Kumar Tyagi- Director & CFO
Mr. Chander Bhan Gupta- Company Secretary (ceased w.e.f.11.08.2025)
Mr. Karan Malhotra- Company Secretary (appointed w.e.f.11.08.2025)
Mrs. Neha - Independent Director
Mr. Bishwanath Choudhary-Independent Director
Mr. Aman Tandon-Independent Director
Mr. Gurkaran Singh Nibber-Son of Chairman & Managing Director

C) Subsidiary Company
Meeta Castings limited

(b) Breakup of the transactions during the year with related parties

A) Holding Company **(All amounts in Rs. Lacs , unless otherwise stated)**

Transactions	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(i) Sale of Goods	12,485.18	9,291.55
(ii) Purchase of Goods	1,240.77	531.86
(iii) Interest Paid	110.26	108.83

B) Directors and Key Management Personnel or their relatives

Transactions	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(i) Managerial Remuneration		
Mr. Harpreet Singh Nibber	30.37	24.00
Mr. Ajay Kumar	14.40	14.40
Mr. Narinder Kumar Tyagi	12.00	9.67
(ii) Remuneration to KMP's		
Mr. Narinder Kumar Tyagi	-	2.33
Mr. Chander Bhan Gupta	1.36	3.55
Mr. Karan Malhotra	5.30	-
(ii) Remuneration to KMP's relatives		
Mr. Gurkaran Singh Nibber	27.00	15.00
(iv) Director Sitting Fees to Independent Directors		
Mrs. Neha	1.50	2.00
Mr. Aman Tandon	0.75	1.00
Mr. Bishwanath Choudhary	1.50	2.00
(v) Loans from Directors		
Loan received	-	400.00
Loan repaid	216.00	125.00

C) Subsidiary Company

Transactions	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(i) Sale of Goods.	148.89	64.32
(ii) Purchase of Goods	1,268.85	746.18
(iii) Interest Received	50.64	53.32

(c) Details of balances with related parties at year end

A) Holding Company

Balances at year end	**As At March 31, 2026**	**As At March 31, 2025**
Payable (Advance against supplies net of trade receivable)	1,788.61	887.68
Loan payable (including interest net of TDS)	1,477.53	1,378.29

B) Directors and Key Management Personnel

Balances at year end	**As At March 31, 2026**	**As At March 31, 2025**
Payable to director	59.00	275.00

C) Subsidiary Company

Balances at year end	**As At March 31, 2026**	**As At March 31, 2025**
Receivable		
Loan(including interest net of TDS)	720.83	675.25
Advance against supplies	-	240.33
Payable		
Advance against supplies	129.87	-

37 Disclosure pursuant to IND AS 19 on Employee benefit

The Company operates post retirement defined benefit plan for retirement gratuity, which is funded. The Company through the gratuity trust has taken Company gratuity policy of Life Insurance Corporation of India Gratuity Scheme.

Actuarial Valuation Method

The valuation has been carried out using the Project Unit Credit Method as per Ind AS 19 to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost. It should be noted that valuations do not affect the ultimate cost of the plan, only the timing of when the benefit costs are recognised.

Change in the Fair Value of Plan Assets **(All amounts in Rs. Lacs , unless otherwise stated)**

Particulars	As At March 31, 2026	As At March 31, 2025
Fair value of Plan Assets Assets at the Beginning	38.96	16.00
Investment Income	3.04	1.34
Employer's Contribution	20.76	21.25
Employee's Contribution	-	-
Benefits paid	(2.19)	(0.37)
Return on plan assets, excluding amount recognised in net interest expenses	0.44	0.74
Transfer In/Out	-	-
Fair value of Plan Assets Assets at the end	61.02	38.96

Changes in the Present Value of Obligation

Particulars	As At March 31, 2026	As At March 31, 2025
Present Value of Obligation as at the beginning	32.57	22.99
Current Service Cost	12.92	7.90
Interest Expense or Cost	2.53	1.65
Re-measurement (or Actuarial) (gain) / loss arising from:	-	-
change in demographic assumptions	-	-
change in financial assumptions	(2.95)	1.53
experience variance (i.e. Actual experience vs assumptions)	3.43	(1.13)
others	-	-
Past Service Cost	6.18	-
Effect of change in foreign exchange rates	-	-
Benefits Paid	(2.19)	(0.37)
Transfer In/Out	-	-
Effect of business combinations or disposals	-	-
Present Value of Obligation as at the end	**52.49**	**32.57**

Actuarial Assumptions:

Particulars	As At March 31, 2026	As At March 31, 2025
Salary Growth rate per annum	5.00%	5.00%
Discount Rate rate per annum	7.35%	6.75%

Bifurcation of Present Value of Obligation at the end of the year as per revised Schedule III of the Companies Act, 2013

Particulars	As At March 31, 2026	As At March 31, 2025
Current Liability (Short term)	7.79	2.03
Non-Current Liability (Long term)	44.70	30.54
Present Value of Obligation	**52.49**	**32.57**

Expenses Recognised in the Income Statement

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Service Cost	12.92	7.90
Past Service Cost	6.18	-
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)	(0.51)	0.31
Expenses Recognised in the Income Statement	**18.59**	**8.21**

Other Comprehensive Income

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Actuarial (gains) / losses		
change in demographic assumptions	-	-
change in financial assumptions	(2.95)	1.53
experience variance (i.e. Actual experience vs assumptions	3.43	(1.13)
others	-	-
Return on plan assets, excluding amount recognised in net interest expense	(0.44)	(0.74)
Re-measurement (or Actuarial) (gain)/loss arising because of change in effect of asset ceiling	-	-
Components of defined benefit costs recognised in other comprehensive income	0.04	(0.34)

38 Fair values

The carrying value and fair value of financial instruments by category:

Assets and liabilities carried at amortised Cost

(All amounts in Rs. Lacs , unless otherwise stated)

Particulars	Carrying Value		Fair Value	
	As At March 31, 2026	As At March 31, 2025	As At March 31, 2026	As At March 31, 2025
Financial assets				
Investments	831.60	831.60	831.60	831.60
Trade Receivables	2,302.74	1,144.93	2,302.74	1,144.93
Cash and cash equivalents	20.13	7.27	20.13	7.27
Bank balances other than cash and cash equivalents	408.82	247.84	408.82	247.84
Other financial assets	587.44	444.42	587.44	444.42
Total	**4,150.73**	**2,676.06**	**4,150.73**	**2,676.06**
Financial liabilities				
Borrowings	4,798.85	3,513.17	4,798.85	3,513.17
Trade Payables	899.01	670.18	899.01	670.18
Other Current Borrowings	3,305.86	2,044.73	3,305.86	2,044.73
Other Financial Liabilites	753.21	450.65	753.21	450.65
Total	**9,756.93**	**6,678.73**	**9,756.93**	**6,678.73**

Assets and liabilities carried at FVOCI

Particulars	Carrying Value		Fair Value	
	As At March 31, 2026	As At March 31, 2025	As At March 31, 2026	As At March 31, 2025
Financial assets				
Investments	0.01	0.01	0.02	0.03

C) Fair value Measurement
(i) Fair Value hierarchy

Level 1- It includes financial instruments measured using quoted prices in active markets for identical assets or liabilities.

Level 2- Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs other than Level 1 inputs; and

Level 3- If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3

There are no assets and liabilities which have been carried at fair value through the profit and loss account.

Investment in Quoted shares and defined benefit obligation i.e Gratuity and leave encashment which have been carried at fair value through the other comprehenssive income .

The management assessed that cash and cash equivalents, trade receivables, trade payables, and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

39 Capital Management

The company manages its capital to ensure that entities in the Company will be able to continue as a going concern while maximising the return to stakeholders through the optimisation of the capital deployment.

The company determines the amount of capital required on the basis of annual operating plans and long-term product and other strategic investment plans. The funding requirement are met through equity and long-term/ short-term borrowings.

The company monitors the capital structure on the basis of total debt to equity ratio and maturity of the overall debt portfolio of the Company.

Particulars	As At March 31, 2026	As At March 31, 2025
Debt	8,104.71	5,557.90
Less: cash and cash equivalents	20.13	7.27
Net Debt (A)	**8,084.58**	**5,550.63**
Equity (B)	5,245.08	4,590.24
Gearing ratio (A/B)	**1.54**	**1.21**

40 **Trade Receivable Ageing**

	Outstanding for following periods from					
Particulars (FY -2025-26)	**Less than 6 months**	**6 months- 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed trade receivables- Considered good	2,302.74	-	-	-	-	2,302.74
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iIi) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

Note: Trade receivable ageing presented net of provision as per expected credit loss model

	Outstanding for following periods from					
Particulars (FY -2024-25)	**Less than 6 months**	**6 months- 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) Undisputed trade receivables- Considered good	1,144.93	-	-	-	-	1,144.93
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iIi) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

41 **Trade Payables ageing Schedule**

	Outstanding for following periods from due date for payment				
Particulars (FY 2025-26)	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	195.52	-	-	-	195.52
(ii) Others	703.49	-	-	-	703.49
(iii) Disputed dues - MSME	-	-	-	-	
(iv) Disputed dues- others	-	-	-	-	

	Outstanding for following periods from due date for payment				
Particulars (FY 2024-25)	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	194.26	-	-	-	194.26
(ii) Others	475.92	-	-	-	475.92
(iii) Disputed dues - MSME	-	-	-	-	
(iv) Disputed dues- others	-	-	-	-	

42 **Capital Work in Progress Ageing**

	Amount in CWIP for a period of				
Particulars (FY 2025-26)	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
Project in progress	1,014.59	-	-	-	1,014.59
Project temporarily suspended	-	-	-	-	

Capital Work in Progress Ageing

	Amount in CWIP for a period of				
Particulars (FY 2024-25)	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
Project in progress	500.01	-	-	-	500.01
Project temporarily suspended	-	-	-	-	

43 **Additional Regulatory Information - Analytical Ratios**

Name of Ratio	Numerator	Denominator	As At March 31, 2026	As At March 31, 2025	% Variance	Reasons
Current Ratio (In times)	Current Assets	Current Liabilities	1.42	1.34	5.92%	-
Debt Equity Ratio(In times)	Debt (Long term Borrowings + Lease Libilities+ Cash Credit)	Shareholders Equity (Equity + Reserve)	1.48	1.21	22.35%	-
Debt Service Coverage Ratio(In times)	PAT + depreciation +finance cost+ Profit on sale of PPE	Debt Service (Interest and lease payments + Principal repayments)	1.39	1.50	-7.07%	-
Return On Equity/ROI (In %)	Net Profit for the year	Average Shareholder Equity	13.32%	12.84%	3.68%	-
Inventory Turnover(In times)	Revenue from Operations	Average Inventory	5.50	5.11	7.69%	-
Trade Receivable Turnover (In times)	Revenue from Operations	Average trade receivables	8.37	9.29	-9.85%	-
Trade Payable Turnover Ratio(In times)	Purchase	Average trade Payable	12.20	11.25	8.49%	-
Net Capital Turnover Ratio(In times)	Revenue from Operations	Net Working Capital	6.85	9.43	-27.41%	Due to increase in Turnover
Net Profit Margin(In %)	Net Profit for the year	Revenue from Operations	4.54%	5.28%	-14.16%	-
Return On Capital Employed(In %)	Profit before tax and finance cost	Capital Employed (Net Worth + borrowings +lease libilities)	9.41%	11.07%	-14.92%	-

44 **Details of Land and Building in Property , Plant and Equipment**

Relevant line item in the Balancesheet	Description of item of property	Gross carrying value as on 31.03.2026	Title deeds in the name of	Whether title deed holder is a promoter , director or their relatives	Property Held since which date	Reason for not being held in the name of the Company
PPE	land - Phagwara-Simbli	556.88	Pritika Engineering Components Limited	Company	30/04/2018	-
	Building - Phagwara-Simbli	1,289.77	Pritika Engineering Components Limited	Company	30/04/2018	-
Investment Property	-	-	-	-	-	-
PPE retired from active use and held for disposal	-	-	-	-	-	-
others	-	-	-	-	-	-

45 **Commitments and Contingencies**

Particulars	As At March 31, 2026	As At March 31, 2025
(a) Contingent Liabilities :		
Claim against the Company not acknowledged as debts		
- BG	-	-
- Letter of credit	130.08	89.96
- Corporate guarantee to bank /NBFCs on behalf of subsidiary of the Company	1,211.00	1,211.00

46 QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Market risk is the risk of loss related to adverse changes in market prices, including interest rates and foreign exchange rates. In the normal course of business, we are exposed to certain market risks including foreign exchange rate risk and interest risk.

(i) Liquidity risk

The financial liabilities of the company, other than derivatives, include loans and borrowings, trade and other payables. The company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The company monitors its risk of shortage of funds to meet the financial liabilities using a liquidity planning tool. The company plans to maintain sufficient cash and deposits to meet the obligations as and when fall due.

The below is the detail of contractual maturities of the financial liabilities of the company at the end of each reporting period

(All amounts in Lacs)

Particulars	As at 31.03.2026	As at 31.03.2025
Borrowings		
expiring with in one year	3,305.86	2,044.73
expiring beyond one year	4,798.85	3,513.17
	8,104.71	**5,557.90**
Trade payables		
expiring with in one year	899.01	670.18
expiring beyond one year	-	-
	899.01	**670.18**
Other financial liabilities		
expiring with in one year	753.21	450.65
expiring beyond one year	-	-
	753.21	**450.65**

(ii) Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables which are typically unsecured. Credit risk on cash and bank balances is limited as the company generally invests in deposits with banks and financial institutions with high credit ratings assigned by credit rating agencies. Investments primarily include investment in shares . The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors. Customer credit risk is managed by the Entities's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain.

The impairment analysis is performed on client to client basis at each reporting date for major customers. The Company uses an expected credit loss Model (ECL) to determine impairment loss on portfolio of its trade receivable. The ECL Model is based on its historically observed default rates and timing of collection over the expected life of the trade receivable and is adjusted for forward-looking estimates. In making this assessment, the Company has considered current and anticipated future economic conditions relating to industries/ business verticals that the company deals with and the countries where it operates.

Write off Policy

The financial assets are written off, in case there is no reasonable expectation of recovering from the financial asset.

(iii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates.

At the reporting date the interest rate profile of the Company's interest bearing financial instrument is at its fair value:

Exposure to Interest Rate risk

(All amounts in Lacs)

Particulars	As at 31.03.2026	As at 31.03.2025
Long term debts from Banks, Financial Institutions, Holding company and others	4,798.85	3,513.17
Current Maturities of long term debts	1,067.89	718.74
Short term Borrowings from Banks	2,237.97	1,325.99
Total borrowings	8,104.71	5,557.90
% of Borrowings out of above bearing variable rate of interest	100%	100%

Interest rate Sensitivity

A change of 50 bps in interest rate would have following impact on Profit before tax

(All amounts in Lacs)

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
50 bps increase would decrease the profit before tax by	(40.52)	(27.79)
50 bps decrease would increase the profit before tax by	40.52	27.79

47 Details of CSR Expenditure

(All amounts in Lacs)

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
a. Gross amount required to be spent by the Company during	10.77	9.98
b. Amount spent during the year on:		
(i) Construction/acquisition of any asset	-	-
(ii) Purposes other than (i) above	11.00	10.01
c. Shortfall at the end of the year	-	-
d. Total of the previous years shortfall	-	-
e. reason for Shortfall	-	-
f. Nature of CSR Activities	Promoting Education , healthcare including preventive health care	Promoting Education , healthcare including preventive health care
g. Details of the related party transaction	-	-
h. Movement in provision during the year	-	-

48 Foreign Exchange Earnings and Outgo

(All amounts in Lacs)

Particulars	**For the Year ended March 31, 2026**	**For the Year ended March 31, 2025**
Earning in Foreign Exchange	-	-
Outgo in Foreign Exchange	203.94	409.41

49 Supplier Finance Arrangement

a) The Company has a Supplier Finance Arrangement (SFA) with a Financial Institution i.e A.Treds Limited , under which suppliers are paid with 45 days . The Company repays the amount to the FI within 90 days . No Guarantee or collateral are provided under the arrangement.

b)	Particulars	(All amounts in Lacs)
	i) Financial Liabilities under SFAs classified uner " Other Financial Liabilities"	
	As at April 1, 2025	-
	As at March 31, 2026	63.31
	ii) Of the above , amount already paid to suppliers by FI	-
	As at April 1, 2025	-
	As at March 31, 2026	63.26

50 There is no charge pending yet to be registered or satisfy beyond the due date .

51 No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

52 No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

53 The Company has given Corporate Guarantee to the banks and Financial Institutions for its Subsidiary Company i.e Meeta Castings Limited . The outstanding balance of Corporate Guarantee as at 31.03.2026 is Rs. 1,211 lacs.

54 The Holding Company i.e Pritika Auto Industries Limited has given Corporate Guarantee of Rs. 5,400 lacs to the banks and Financial Institutions for the Company during the year. The outstanding balance of Corporate Guarantee as at 31.03.2026 is Rs. 1,07,69.49 lacs.

55 Quarterly returns or statements of current assets filed by the Company with the banks or financial institutions are in agreement with the books of accounts.

56 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

57 The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

58 The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

59 The Company do not have any transactions with companies struck off during the year .

60 Previous year figures has been regrouped/rearranged wherever considered necessary to make them comparable to the figures of current year.

As per our report of even date

For and on behalf of Board of Directors

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880VJGCZS2107

Sd/-
Narinder Kumar Tyagi
Director & C.F.O
DIN No. 00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

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 REPORT

To the Members of PRITIKA ENGINEERING COMPONENTS LIMITED

Report on Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of **PRITIKA ENGINEERING COMPONENTS LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiary (Holding Company and its Subsidiary together referred to as "the Group), which comprise the Consolidated Balance Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss (including other comprehensive income), Consolidated statement of changes in equity, Consolidated statement of Cash Flow for the year then ended and notes to the consolidated financial statements including summary of material accounting policy and other explanatory information (hereinafter referred to as 'the consolidated financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March 2026, of its consolidated profit and other comprehensive income, consolidated changes in equity and consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Accumulated GST Refund Recoverability on Inverted Duty Structure

Description of Key Audit Matter

The Company manufactures automotive components, including metal castings and related products. During FY 2025-26, most of the Company's inputs attracted GST at 18%, whereas certain finished goods were subject to GST at 5%, resulting in an inverted duty structure.

Consequently, significant Input Tax Credit ("ITC") accumulated during the year, leading to substantial GST refund claims and receivables from tax authorities. The recoverability of such balances requires compliance with applicable GST regulations and timely filing of refund claims.

Accordingly, the recognition, measurement and recoverability of GST receivables and related cash flow implications were considered significant to our audit.

How our audit addressed the Key Audit matter

Our audit procedures included, among others:

- Understanding and evaluating the Company's framework for monitoring GST law amendments, ITC accumulation and refund claims;

- Reviewing GST returns, reconciliations and supporting documentation relating to accumulated ITC balances;

- Testing, on a sample basis, the eligibility and accuracy of input tax credits claimed;

- Reviewing refund applications filed and the status of claims pending with tax authorities;

- Assessing management's evaluation of the recoverability of GST receivables and related cash flow impact; and

- Evaluating the adequacy of disclosures made in the financial statements.

Based on the procedures performed, we found the assumptions and judgments applied by management in assessing the recoverability of GST receivables and related disclosures to be reasonable.

Information Other than the Consolidated Financial Statements and Auditor’s Report Thereon

The Holding Company’s Board of Directors is responsible for the other information. The other information comprises the Director’s report and Management Discussion and Analysis but does not include the consolidated financial statements and our auditor’s report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Statements

The Holding Company's management and Board of Directors are responsible for the matter stated in Section 134(5) of the Companies Act 2013 ("the Act") with respect to preparation of these consolidated financial statements that give a true and fair view of the consolidated state of affairs, consolidated profit/loss and other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended). The respective management and Board of Directors of the Companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the management and Board of Directors of the Holding Company, as aforesaid

In preparing the consolidated financial statements, the respective management and Board of Directors of the companies included in the Group are responsible for assessing the ability of each Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of each Company.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As Part of an audit in accordance with SA's specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.

• Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the Order) issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, to be included in the Auditor's Report, according to the information and explanations given to us, and based on the CARO Reports issued by us for the company and subsidiary company included in the consolidated financial statements of the company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO Reports.

2. (A) As required by section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit of the aforesaid consolidated financial statements.

b. In our opinion proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept by the Company so far as it appears from our examination of those books.

c. The Consolidated financial statements dealt with by this Report are in agreement with the books of accounts maintained for the purpose of preparation of the consolidated financial statements.

d. In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015.

e. On the basis of the written representations received from the directors of the Holding Company as on 31 March 2026 taken on record by the Board of Directors of the Holding Company and on the basis of written representations received by the management from directors of its subsidiaries which are incorporated in India, as on 31 March 2026, none of the directors of the Group companies incorporated in India is disqualified as on 31 March 2026 from being appointed as a director in terms of section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiary company incorporated in India and the operating effectiveness of such controls, refer to our separate report in "Annexure 1"; and

(B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a. The Company has disclosed the impact of pending litigations as at 31st March 2026 on its financial position in its consolidated financial statements. Refer Note 45 to the consolidated financial statements

b. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

c. There are no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Group during the year ended 31st March 2026.

d. i The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

ii. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

iii.Based on the audits procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

e. The Company has not declared or paid any dividend during the year.

f. Based on our examination which included test checks, performed by us on the Holding Company and its subsidiary incorporated in India and audited under the Act, the Holding Company, and its subsidiary in respect of financial year commencing on 1st April 2025, have used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same have been operated throughout the year for all relevant transactions recorded in the software except that, audit trail feature was not enabled at database level for accounting software to log any direct data changes. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with in respect of the accounting software where such feature is enabled. The Audit trail has been preserved by the Company as per the Statutory requirements for record retention

(C) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the Holding Company and its subsidiary company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limits laid down under section 197 of the Act.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N

Sd/-
Rahul Goyal
Partner
Membership No.: 540880
Place: Mohali
Date: 22.05.2026
ICAI UDIN: 26540880MJFGSF1629

Annexure - 1

Report on the Internal Financial Controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the consolidated financial statements of Pritika Engineering Components Limited ("the Holding Company") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to the consolidated financial statements of the Holding Company and such companies incorporated in India under the Companies Act, 2013 which are its subsidiary companies, as of that date.

In our opinion, the Holding Company and subsidiary company has, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibility for Internal Financial Controls

The respective Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to consolidated financial statements

A company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls with reference to consolidated financial statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No: 003645N

Sd/-
Rahul Goyal
Partner
Membership No.: 540880

Place: Mohali
Date: 22.05.2026
ICAI UDIN: 26540880MJFGSF1629

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, Phase - VII , S.A.S Nagar , Mohali , Punjab-160055
CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	3	12,028.99	9,289.32
(b) Capital work in progress	3	1,194.21	492.63
(c) Intangible assets under development	3	525.46	412.19
(d) Financial Assets			
- Investments	4	0.02	0.03
- Other financial assets	5	137.90	129.62
(e) Deferred Tax Assets	6	141.44	21.40
(f) Other Non-Current Assets	7	-	-
Total Non Current Assets (A)		**14,028.02**	**10,345.19**
2. Current Assets			
(a) Inventories	8	3,530.84	2,608.50
(b) Financial Assets			
- Trade Receivables	9	2,660.79	1,466.85
-Cash and Cash Equivalents	10	56.73	9.86
-Bank balances other than cash and cash equivalents	11	484.15	315.87
-Other Financial Assets	12	758.01	383.67
(c) Other Current Assets	13	1,046.00	426.98
(d) Current Tax Assets (Net)	13(i)	2.40	-
Total Current Assets (B)		**8,538.92**	**5,211.73**
TOTAL ASSETS (A+ B)		**22,566.94**	**15,556.92**
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	14	1,318.25	1,318.25
(b) Other Equity	15	4,001.79	3,230.70
Total Equity (A)		**5,320.04**	**4,548.95**
2. Non Current Liabilities			
(a) Financial Liabilities			
- Borrowings	16	5,716.16	4,615.19
(b) Provisions	17	19.44	11.63
(c) Deferred Tax Liabilities	18	354.91	193.28
(d) Other non-current Liabilities	19	4,946.72	2,207.90
Total Non Current Liabilities (B)		**11,037.23**	**7,028.00**
3. Current Liabilities			
(a) Financial Liabilities			
- Borrowings	20	4,099.50	2,499.43
-Trade Payables		-	-
Total outstanding dues of micro and small enterprises	21	220.52	204.74
Total outstanding dues of creditors other than micro and small enterprises	21	839.40	568.12
- Other Financial Liabilities	22	979.73	603.91
(b) Other Current Liabilities	23	67.12	47.77
(c) Provisions	24	3.40	4.01
(d) Current Tax Liability (Net)	25	0.00	51.99
Total Current Liabilities (C)		**6,209.67**	**3,979.97**
TOTAL EQUITY AND LIABILITIES (A+B+C)		**22,566.94**	**15,556.92**

The summary of material Accounting Policies and other explanatory information form an integral part of these consolidated financial statements (Note 1-60)

This is the Consolidated balance sheet referred to in our report of even date

For and on behalf of Board of Directors

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-	**Sd/-**	**Sd/-**
CA Rahul Goyal	**Harpreet Singh Nibber**	**Ajay Kumar**
Partner	**(Chairman & Managing Director)**	**(Director)**
Membership No.: 540880	**DIN No. 00239042**	**DIN No. 02929113**
	Sd/-	**Sd/-**
Place: Mohali	**Narinder Kumar Tyagi**	**Karan Malhotra**
Date: 22-05-2026	**Director and C.F.O**	**Company Secretary**
ICAI UDIN NO. : 26540880MJFGSF1629	**DIN NO.00483827**	**M.No. A62063**

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
I Revenue from operations	26	16,187.41	11,738.36
II Other Income	27	41.13	27.60
III Total Income (I+II)		**16,228.54**	**11,765.96**
IV Expenses			
a) Cost of material consumed	28	9,924.33	7,553.87
b) Changes in inventories of finished goods , Work in progress and stock in trade	29	(445.10)	(764.17)
c) Employee benefits expense	30	1,069.56	749.19
d) Finance costs	31	614.81	543.10
e) Depreciation and amortization expense	32	694.51	589.48
f) Other Expenses	33	3,487.50	2,372.79
Total Expenses (IV)		**15,345.61**	**11,044.26**
V Profit /(Loss) before exceptional items and tax (III-IV)		**882.93**	**721.70**
VI Exceptional Items			
VII Profit / (Loss) before tax (V-VI)		**882.93**	**721.70**
VIII Tax Expense:			
a) Current Tax	35	104.71	105.50
b) Adjustment of tax relating to earlier periods		5.84	11.61
c) Deferred Tax	35	41.59	34.23
d) Mat Credit Entitlement		(0.23)	(4.08)
Total tax expenses (VIII)		**151.91**	**147.26**
IX Profit / (Loss) for the year from continuing Operations (VII-VIII)		**731.02**	**574.44**
X Other comprehensive income			
A. (I) Items that will not to be reclassified to profit or loss			
Re-measurement gains/ (losses) on defined benefit plans		0.05	0.45
Impact of fair valuation of Equity shares and mutual fund		0.01	-
(II) Income tax relating to items that will not be reclassified to Profit & Loss		(0.01)	(0.11)
XI Total comprehensive income for the period (IX - X)		**731.07**	**574.78**
Net Profit for the year attributable to :			
Owners of the Company		**731.02**	**574.44**
Non-Controlling interests		-	-
		731.02	**574.44**
Other Comprehensive income for the year attributable to :			
Owners of the Company		**0.05**	**0.34**
Non-Controlling interests		-	-
		0.05	**0.34**
Total Comprehensive income for the year attributable to :			
Owners of the Company		**731.07**	**574.78**
Non-Controlling interests		-	-
		731.07	**574.78**
Earnings per equity share(Nominal value of Rs. 5 /- per share)			
Basic (Rs.)	34	2.77	2.18
Diluted (Rs.)	34	2.77	2.18

The summary of material Accounting Policies and other explanatory information form an integral part of these consolidated financial statements (Note 1-60)

This is the consolidated statement of profit and loss referred to in our report of even date

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

For and on behalf of the Board of directors

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880MJFGSF1629

Sd/-
Narinder Kumar Tyagi
Director and C.F.O
DIN NO.00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
STATEMENT OF CONSOLIDATED CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(All amount In Rs. Lakhs , unless otherwise stated)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax as per statement of Profit & Loss	882.93	721.70
	Adjustments for:		
	- Depreciation and amortisation expense	694.51	589.48
	- Interest Expenses	614.81	543.10
	- Interest Received	(41.13)	(27.60)
	Operating profit before working capital changes	**2,151.12**	**1,826.68**
	Changes in Operating assets and liabilities:		
	(Increase) / Decrease in Other Current Financial Assets	(374.34)	155.85
	(Increase) / Decrease in Other Non Current Financial Assets	(8.29)	(127.09)
	(Increase)/ Decrease in Other Current Assets	(621.42)	(19.58)
	(Increase) / Decrease in Trade Receivables	(1,193.95)	(296.77)
	(Increase) / Decrease in Inventories	(922.34)	(630.45)
	Increase/(Decrease) in Other Current Liabilities	19.35	23.04
	Increase/(Decrease) in Other Non Current Liabilities	2,739.15	1,190.20
	Increase/(Decrease) in Other Current Financial Liabilities	375.82	(21.16)
	Increase/(Decrease) in Trade Payables	287.06	195.60
	Increase/(Decrease) in Provisions	7.19	2.53
	Cash generated from operations	2,459.35	2,298.85
	Income Taxes paid	(162.53)	(91.43)
	Net Cash generated from Operating Activities (A)	**2,296.81**	**2,207.42**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant & Equipment (including CWIP)	(4,249.02)	(2,642.78)
	Movement in fixed deposits (having original maturity of more than three months)	(168.28)	(153.20)
	Interest Received	41.13	27.60
	Net Cash used in Investing Activities (B)	**(4,376.17)**	**(2,768.38)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Long Term Loans/Liability Raised (Net)	1,100.96	362.04
	Short term loan Raised (Net)	1,600.07	728.00
	Warrant money received	40.00	-
	Interest Paid	(614.81)	(543.10)
	Net Cash from Financing Activities (C)	**2,126.22**	**546.94**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	46.87	(14.02)
	Cash and Cash Equivalents at the beginning of the year	9.86	23.88
	Cash and Cash Equivalents at the end of the year	56.73	9.86

Notes:

1.) The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (Ind AS - 07) "Statement of Cash Flow".

2.) Figures in bracket indicates cash outflow

The summary of material Accounting Policies and other explanatory information form an integral part of these consolidated financial statements (Note No. 1 to 60)

This is the consolidated Statement of Cash flow referred to in our report of even date

For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

For and on behalf of the Board of Directors

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Sd/-
Narinder Kumar Tyagi
Director and C.F.O
DIN NO.00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880MJFGSF1629

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
CONSOLIDATED STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amount In Rs. Lakhs , unless otherwise stated)

A Equity Share Capital

Particulars	No.of Shares	Amount in Lakhs
Authorised Share Capital		
Balance as at April 1, 2024	2,00,00,000	2,000.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	2,00,00,000	2,000.00
Issue of Shares during the year	50,00,000	500.00
Add: Split of shares of face value Rs.10/- to Rs.5/- each	2,50,00,000	-
As at 31st March 2025	5,00,00,000	2,500.00
Balance as at April 1, 2025	5,00,00,000	2,500.00
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2025	5,00,00,000	2,500.00
Issue of Shares during the year	-	-
As at 31st March 2026	5,00,00,000	2,500.00

Particulars	No.of Shares	Amount in Lakhs
Issued ,Subscribed and Paid up Share Capital		
Balance as at April 1, 2024	1,31,82,515	1,318.25
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2024	1,31,82,515	1,318.25
Add: Split of shares of face value Rs.10/- to Rs.5/- each	1,31,82,515	
As at 31st March 2025	2,63,65,030	1,318.25
Balance as at April 1, 2025	2,63,65,030	1,318.25
Changes in equity share capital due to prior period errors	-	-
Restated balance as at April 1 , 2025	2,63,65,030	1,318.25
Issue of Shares during the year	-	-
As at 31st March 2026	2,63,65,030	1,318.25

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
CONSOLIDATED STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

B Other Equity

Particulars	Share warrant	Reserves and Surplus		Total
		Securities premium	Retained earnings	
Balance as at April 1, 2024	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at April 1 , 2024	-	1,528.82	1,127.12	2,655.94
Profit for the Current year	-	-	574.44	574.44
Other Comprehensive income	-	-	0.34	0.34
Security Premium during the year	-	-	-	-
Less : Share issue Expenses	-	-	-	-
Balance as at April 1, 2025	**-**	**1,528.82**	**1,701.90**	**3,230.70**
Balance as at April 1, 2025	-	1,528.82	1,701.90	3,230.70
Changes in accounting policy or prior period errors	-	-	-	-
Restated balance as at April 1 , 2025	-	1,528.82	1,701.90	3,230.70
Profit for the Current year	-	-	731.02	731.02
Other Comprehensive income	-	-	0.05	0.05
Security Premium during the year	-	-	-	-
Share warrant issued during the year	40.00	-	-	40.00
Balance as at March 31 , 2026	**40.00**	**1,528.82**	**2,432.97**	**4,001.79**

Pursuant to the requirements of Division II to Schedule III of The Company Act 2013 , below is the nature and purpose of each reserve :

a. Securities Premium : Securities Premium Reserve is used to record the Premium received on issue of shares. The Reserve will be utilised in accordance with the provisions of Section 52 of the Companies Act , 2013

b. Retained Earnings : Retained earnings comprises of prior and current year's undistributed earnings after tax.

As per our report of even date
For Sunil Kumar Gupta & Co.
Chartered Accountants
Firm Regn No. 003645N

For and on behalf of the Board of directors

Sd/-
CA Rahul Goyal
Partner
Membership No.: 540880

Sd/-
Harpreet Singh Nibber
(Chairman & Managing Director)
DIN No. 00239042

Sd/-
Ajay Kumar
(Director)
DIN No. 02929113

Place: Mohali
Date: 22-05-2026
ICAI UDIN NO. : 26540880MJFGSF1629

Sd/-
Narinder Kumar Tyagi
Director and C.F.O
DIN NO.00483827

Sd/-
Karan Malhotra
Company Secretary
M.No. A62063

Note No. 1: Notes To The Financial Statement

1 GENERAL INFORMATION

Pritika Engineering Components Limited (" the Company ") a limited company domiciled in India was incorporated on 20.02.2018 as a Private Limited Company (Company converted to Public and consequently name of the company was changed to Pritika Engineering Components Limited and fresh certificate of incorporation dated 21st April , 2022 was issued to Company by the Registrar of Companies, Chandigarh.) with the objective of manufacturing of tractor and automobile components .The company is having works at Village Simbli , Phagwara - Hoshiarpur Road , Tehsil & District Hoshiarpur , Punjab-146001. The Company is subsidiary of Pritika Auto Industries Limited .The financial statements were approved for issue by the board of directors at their meeting held on 22nd May 2026.

Note No. 2 : Basis Of Preparation , Measurement And Material Accounting Policies

2.1 Basis of Preparation and Measurement

These Consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') specified under Section 133 of the Companies Act, 2013 ('Act') the Companies (Indian Accounting Standards) Rules, 2015 as amended and other relevant provisions of the Act . The Consolidated Financial Statements have been prepared on historical basis , except certain financial assets and liabilities and defined benefit plans-plan assets that are recognised at fair value at the end of the reporting period and on an accural basis as a going concern .The financial statements are presented in Indian Rupees (INR) , which is the functional currency of the Company and the Currency of the primary economic environment in which the Company operates.The figures of the Consolidated Financial Statements has been rounded off to the nearest lakhs.
All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria set out in the schedule III to the Companies Act , 2013 . Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents , the Company has determined its operating cycle as twelve months for the purpose of current-non current classification of assets and liabilities. Deferred tax assets and liabilities are classified as non - current assets and liabilities. The Operating cycle is the time between the acquisition of assets for processing and their reliasation in cash and cash equivalents . The Company has identified twelve months as its operating cycle .
The subsidiary companies considered in these consolidated financial statements are as follows:

Name of the Company	Proportion of Ownership
Meeta Castings Limited (Subsidiary) *	100%

* Note : Company held 83,15,992 out of 83,15,998 shares

New and amended standards adopted by the Company

The Ministry of Corporate Affairs vide notification dated May 7, 2025 and August 13, 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended certain accounting standards (see below), and are effective for annual reporting periods beginning on or after April 1, 2025:

(a) Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants – Amendments to Ind AS 1

As a result of the adoption of the amendments to Ind AS 1, the Company adopted its accounting policy for the classification of borrowings:

"Borrowings are classified as current liabilities unless, at the end of the reporting period, the Company has a right to defer settlement of the liability for at least 12 months after the reporting period. Covenants that the Company is required to comply with, on or before the end of the reporting period, are considered in classifying loan arrangements with covenants as current or non-current. Covenants that the Company is required to comply with after the reporting period do not affect the classification."

This new policy did not result in a change in the classification of the Company's borrowings. The Company did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

(b) Supplier Finance Arrangements – Amendments to Ind AS 7 and Ind AS 107

As a result of the adoption of the amendments to Ind AS 7 and Ind AS 107, the Company provided new disclosures for liabilities under supplier finance arrangements in note 28.

(c) International Tax Reform – Pillar Two Model Rules – Amendments to Ind AS 12

The Company is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdictions in which the Company operates.

(d) Lack of Exchangeability – Amendments to Ind AS 21

The amended Ind AS 21 have added requirements to help entities to determine whether a currency is exchangeable into another currency, and the spot exchange rate to use where it is not.

These amendments did not have any material impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

2.2 Principles of consolidation:

The acquisition method of accounting is used to account for business combinations by the group. The group combines the financial statements of the parent and its subsidiaries line-by-line basis by adding together like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances, intra-group transactions and any unrealized profits/ losses unless the transaction provides evidence of an impairment of the transferred asset.

2.3 Use of Estimates

The preparation of the Consolidated financial statements in conformity with the generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as of the Balance Sheet date , reported amount of revenue and expenses for the year and disclosure of contingent liabilities and contingent assets as of the date of Balance Sheet . The estimates and assumptions used in these Consolidated Financial Statements . The actual amounts may differ from the estimates used in the preparation of the Consolidated Financial Statements and the difference between actual results and the estimates are recognised in the period in which the results are known/ material.

2.4 Fair Value Measurement

The Company measures financial instruments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability take place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability .

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

Non-derivative financial instruments

1. Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

2. Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business model whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets. The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.Financial instruments (unquoted instruments) subsequent measurement are done through fair value through other comprehensive income (FVTOCI).

3. Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

4. Financial liabilities

Financial liabilities are initially recognised at fair value, and subsequently carried at amortized cost using the effective interest method.

2.5 Property, Plant and Equipment (PPE)

Freehold Land is carried at historical cost. All other items of Property, Plant and Equipment are recorded at cost less accumulated depreciation. The cost of acquisition of property, plant and equipment is net of duty or tax credit availed and includes purchase cost or its construction cost, inward freight and other expenses incidental to acquisition or installation and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended for its use. Cost of spares relating to specific item of an asset is capitalized. For major projects, interest and other costs incurred on / related to borrowings attributable to such projects / fixed assets during construction period and related pre-operative expenses are capitalized as part of the cost of respective assets. Cost of assets not ready to use before such date are disclosed under "Capital Work-in-Progress".

The residual values, useful live and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation is provided using the Straight Line Method as per the useful lives of the assets at the rates prescribed under Schedule II of the Companies Act, 2013

Asset Useful live	
Buildings including factory buildings	30 years
General Plant and Machinery	15 years
Furniture and Fixtures	10 years
Office Equipment	5 years
Vehicles	8 years
Computers /servers and Network	3 Years
Jigs Fixtures , Pattern , tools & dies	15 Years

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in Consolidated financial statements.

2.6 Intangible assets

Intangible assets are measured on initial recognition at cost and subsequently are carried at cost less accumulated amortisation and accumulated impairment losses, if any. An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses on derecognition are determined by comparing proceeds with carrying amount. These are included in profit or loss.The Company amortises intangible assets with a finite useful life using the straight-line method over the following range of useful lives:

Asset Useful life	
Computer software	3 years

The estimated useful life is reviewed annually by the management.

2.7 Capital work-in-progress and intangible assets under development

Capital work-in-progress/intangible assets under development are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost.

Development expenditures on new products development are recognized as an intangible asset when the Group can demonstrate:

- The technical feasibility of completing the intangible asset so that the asset will be available for use or sale
- Its intention to complete and its ability and intention to use or sell the asset
- How the asset will generate future economic benefits
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development

Currently, development costs incurred by the Group meet the recognition criteria and accordingly such development costs will be amortised in 10 years .

2.8 Impairment

Trade receivables

The Company uses an expected credit loss Model (ECL) to determine impairment loss on portfolio of its trade receivable. The ECL Model is based on its historically observed default rates and timing of collection over the expected life of the trade receivable and is adjusted for forward-looking estimates. In making this assessment, the Company has considered current and anticipated future economic conditions relating to industries/ business verticals that the company deals with and the countries where it operates.

PPE and intangibles assets

All assets other than Inventories and Investments are reviewed for impairment, wherever events or changes in circumstances indicate that the carrying amount of those assets may not be fully recoverable, in such cases the carrying amount of such assets is reduced to its estimated recoverable amount and the amount of such impairment loss is charged to the Statement of Profit and Loss.

2.9 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Cash flow statement

'Cash flows are reported using the indirect method, whereby net profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

2.10 Investments

All Quoted Investments are carried at fair value. Investments, which at the inception, have been designated to be held for a long term capital appreciation, the changes in the fair value are considered through Other Comprehensive Income. All other investments are valued at book value.

2.11 Inventories

Inventories are valued at lower of cost (First in First out) and net realisable value after providing for obsolescence and other losses,where considered necessary. Cost includes all charges in bringing the goods to their present location and condition, including all taxes and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads and net off recoverable taxes incurred in bringing them to their respective present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

2.12 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment, net of taxes or duties collected on behalf of the government.

However, Goods and Service tax (GST) is not received by the company on its own account. Rather, it is tax collected on value added to the commodity/services by the seller on behalf of the government. Accordingly, it is excluded from revenue.

The specific recognition criteria described below must also be met before revenue is recognised.

Sale of goods

Revenue from the sale of goods is recognised when the goods are delivered and titles have passed, at which time all the following conditions are satisfied:

• the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;

• the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold

• the amount of revenue can be measured reliably;

• it is probable that the economic benefits associated with the transaction will flow to the Company; and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest Income

Interest income from financial assets is recognized when it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial assets to that asset’s net carrying amount on initial recognition.

Dividend

Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

Export benefits, incentives and licenses: Export incentives are recognised as income when the right to receive credit as per the terms of the scheme is established in respect of the exports made and where there is no signifi cant uncertainty regarding the ultimate collection of the relevant export proceeds.

2.13 Operating leases including investment properties

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As a lessee

a) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

b) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments primarily comprise of fixed payments.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

c) Short-term leases and leases of low value assets

The Company applies the short-term lease recognition exemption to its short-term leases of office spaces and certain equipment (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

As a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income.

2.14 Employee benefit expenses

Employee benefits consist of contribution to provident fund, superannuation fund, gratuity fund and compensated absences.

(i) Post-employment benefit plans

Defined Contribution plans

Payments to defined contribution retirement benefit scheme for eligible employees in the form of superannuation fund are charged as an expense as they fall due. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations,apart from the contributions made.

The Company also makes contribution towards provident fund, in substance a defined contribution retirement benefit plan for qualifying employees. The provident fund is deposited with the Provident Fund Commissioner which is recognized by the Income Tax authorities.

Defined benefit plans

The Company operates various defined benefit plans- gratuity fund and Compensated absence.

The liability or asset recognised in the balance sheet in respect of its defined benefit plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the said obligation is determined by discounting the estimated future cash outflows, using market yields of government bonds that have tenure approximating the tenures of the related liability.

The interest income / (expense) are calculated by applying the discount rate to the net defined benefit liability or asset. The net interest income/ (expense) on the net defined benefit liability or as set is recognised in the Statement of Profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the Statement of Changes in Equity and inthe Balance Sheet. Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

2.15 Borrowing cost

Borrowing costs are interest and ancillary costs incurred in connection with the arrangement of borrowings. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalised until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All the other borrowing costs are recognised in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

2.16 Income tax

Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year.Current and deferred taxes are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity, respectively.

Current tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are off set when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax

Deferred income tax is recognised using the Profit and loss approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are off set when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

2.17 Accounting of provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation c an be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pre-tax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for. Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable.

2.18 Earnings per share (EPS)

Basic EPS is computed by dividing the profit or loss attributable to the equity shareholders of the Company by the weighted average number of Ordinary shares outstanding during the year. Diluted EPS is computed by adjusting the profit or loss attributable to the ordinary equity shareholders and the weighted average number of ordinary equity shares, for the effects of all dilutive potential Ordinary shares.

2.19 Ind AS 115 Revenue from Contracts with Customers

Ind AS 115 was issued on 28 March 2018 and supersedes Ind AS 11 Construction Contracts and Ind AS 18 Revenue and it applies, with limited exceptions, to all revenue arising from contracts with its customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers.

2.20 Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

2.21 Foreign currencies and operations

i.Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The financial statements are presented in Indian rupee (INR), which is the Company's functional and presentation currency. All amounts have been rounded off to the nearest lacs, unless otherwise stated.

ii.Foreign currency transactions and balances

Foreign currency transactions are recorded in the functional currency (Indian Rupee) by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency on the date of the transaction (spot exchange rate).

All monetary items denominated in foreign currency are converted into Indian Rupees at the year-end exchange rate. The exchange differences arising on such conversion and on settlement of the transactions are recognised in the statement of profit and loss.

Non-monetary items in terms of historical cost denominated in a foreign currency are reported using the exchange rate prevailing on the date of the transaction.

PRITIKA ENGINEERING COMPONENTS LIMITED
CIN NO. L28999PB2018PLC047462
C-94, PHASE - VII , S.A.S NAGAR , MOHALI , PUNJAB-160055
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

3. Property,Plant and Equipment

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	Air Conditioner	Computers	Plant & Machinery	Office Equipment	Lab Equipment	Vehicle	Free hold Land	Electric Fitting	Furniture & Fixtures	D.G Set	New Product Development	Building	Total	Intangible assets under development	Capital Work in Progress (P&M)
Cost or Deemed Cost															
At April 1 , 2024	9.95	53.67	6,401.15	28.04	51.10	52.86	463.54	309.45	90.39	44.95		1,673.79	9,178.89	-	4.22
Addition	2.11	7.32	1,458.14	3.57	6.23	8.70	169.72	40.95	29.60	-		32.29	1,758.63	412.19	1,689.27
Less: Transfer / Sale	-	-	12.32	0.15	-	-	-	12.00	-	-		-	24.47	-	1,200.86
At March 31 , 2025	**12.06**	**60.99**	**7,846.97**	**31.46**	**57.33**	**61.56**	**633.26**	**338.40**	**119.99**	**44.95**		**1,706.08**	**10,913.05**	**412.19**	**492.63**
At April 1 , 2025	12.06	60.99	7,846.97	31.46	57.33	61.56	633.26	338.40	119.99	44.95		1,706.08	10,913.05	412.19	492.63
Addition	3.32	3.43	2,821.11	5.39	0.69	21.49	21.32	41.17	51.52	-	185.97	281.49	3,436.90	299.24	3,253.16
Less :Transfer / Sale	-	-	3.00	-	-	-	-	-	-	-		-	3.00	185.97	2,551.58
At March 31 , 2026	**15.38**	**64.42**	**10,665.08**	**36.85**	**58.02**	**83.05**	**654.58**	**379.57**	**171.51**	**44.95**	**185.97**	**1,987.57**	**14,346.95**	**525.46**	**1,194.21**
Depreciation and Impairment															
At April 1 , 2024	1.32	15.56	807.33	16.54	23.01	12.91	-	50.59	6.17	8.72		100.11	1,042.26	-	-
Addition*	1.06	12.85	467.13	3.23	4.44	6.28	-	27.08	10.09	2.58		54.74	589.48	-	-
Less :Transfer / Sale			1.64	0.03				6.34					8.01		
At March 31 , 2025	**2.38**	**28.41**	**1,272.82**	**19.74**	**27.45**	**19.19**	**-**	**71.33**	**16.26**	**11.30**		**154.85**	**1,623.73**	**-**	**-**
At April 1 , 2025	2.38	28.41	1,272.82	19.74	27.45	19.19	-	71.33	16.26	11.30		154.85	1,623.73	-	-
Addition*	1.31	17.07	542.75	3.73	6.41	8.36	-	33.36	13.64	2.85	5.18	59.86	694.51	-	-
Less :Transfer / Sale	-	-	0.28	-	-	-	-	-	-	-		-	0.28	-	-
At March 31 , 2026	**3.69**	**45.48**	**1,815.29**	**23.47**	**33.86**	**27.55**	**-**	**104.69**	**29.90**	**14.15**	**5.18**	**214.71**	**2,317.96**	**-**	**-**
Net Block as on 31.03.2026	**11.69**	**18.94**	**8,849.80**	**13.38**	**24.16**	**55.50**	**654.58**	**274.88**	**141.61**	**30.80**	**180.79**	**1,772.86**	**12,028.99**	**525.46**	**1,194.21**
Net Block as on 31.03.2025	**9.68**	**32.58**	**6,574.15**	**11.72**	**29.88**	**42.37**	**633.26**	**267.07**	**103.73**	**33.65**	**-**	**1,551.23**	**9,289.32**	**412.19**	**492.63**

Note : Please Refer Note No. 42 of Consolidated Financial Statements for CWIP ageing and Refer Note No. 44 Consolidated Financial Statements for details regarding land and building

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

4 Investments

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	As At March 31, 2026	As At March 31, 2025
Investments carried at Fair value through Other Comprehensive Income (FVOCI)		
Investments in Equity Instruments (quoted)		
Shares in Ajooni Biotech Limited {450 (PY 450 Equity Shares of Rs 2 /- each)}	0.02	0.03
Total	**0.02**	**0.03**

5 Other Financial Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Bank deposits having original maturity more than 12 months	4.50	2.72
Security Deposits	133.40	126.90
Total	**137.90**	**129.62**

6 Deferred tax assets

Particulars	As At March 31, 2026	As At March 31, 2025
Relating to origination and reversal of temporary differences **(it includes MAT Credit Entitlement)**	141.44	21.40
Total	**141.44**	**21.40**

7 Other Non-Current Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Security Deposits	-	-
Total	**-**	**-**

8 Inventories

Particulars	As At March 31, 2026	As At March 31, 2025
Raw Materials	794.82	334.90
Store & Spares	52.35	35.03
Work in Progress	2,601.81	2,178.55
Finished Goods	81.86	60.02
Total inventories at the lower of cost and net reliasable value	**3,530.84**	**2,608.50**

9 Trade Receivables

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured, Considered Good.	2,661.48	1,466.85
Less: Provision for doubtful debts	0.69	-
Total	**2,660.79**	**1,466.85**

*** Note : Trade receivables includes receivables from related parties . (Refer Note No. 36) and for ageing of the trade receivables (Refer Note no.40) of consolidated financial statements**

10 Cash and Cash Equivalents

Particulars	As At March 31, 2026	As At March 31, 2025
Balances with banks		
- in current accounts	21.14	7.83
- Deposits with original maturity of less than three months	0.47	-
- Cheques in hand	33.92	-
Cash in Hand (including imprest)	1.20	2.03
Total	**56.73**	**9.86**

11 Bank balances other than Cash and Cash Equivalents

Particulars	As At March 31, 2026	As At March 31, 2025
Investment in term deposits (With Original Maturity more than 3 months but less than 12 months(including interest accrued)	484.15	315.87
Total	**484.15**	**315.87**

12 Other Financial Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Advance to Staff	3.33	4.17
Loan and advances others	666.96	238.76
Security Deposits	87.72	140.74
Total	**758.01**	**383.67**

13 Other Current Assets

Particulars	As At March 31, 2026	As At March 31, 2025
Prepaid expenses	26.55	23.73
Balance with Govt. authorities	985.20	379.94
Other Receivable	34.25	23.31
Total	**1,046.00**	**426.98**

13(i) Current Tax Assets (Net)

Particulars	As At March 31, 2026	As At March 31, 2025
TDS receivable	2.40	-
Total	**2.40**	**-**

14 Equity Share Capital

Particulars	As At March 31, 2026	As At March 31, 2025
Authorised		
5,00,00,000 (PY 5,00,00,000) Equity shares of Rs.5/- each	2,500.00	2,500.00
	2,500.00	**2,500.00**
Issued, subscribed and fully paid-up		
2,63,65,030 (PY 2,63,65,030) Equity shares of Rs.5/- each	1,318.25	1,318.25
Total	**1,318.25**	**1,318.25**

(a) Reconciliation of shares outstanding at the beginning and at the end of the period

Particulars	No of shares	Amount in Lakhs
Equity Shares		
At April 1, 2024	1,31,82,515	1,318.25
Add: Split of shares of face value Rs. 10/- each to Rs. 5/- each	1,31,82,515	-
At March 31, 2025	2,63,65,030	1,318.25
Add: Issued during the period	-	-
At March 31, 2026	**2,63,65,030**	**1,318.25**

(b) Term/right attached to equity shares:

The Company has only one class of equity share having a par value of Rs.5/- per share. Each holder of equity share is entitled to one vote per share. In the event of the liquidation of the Company , the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts . The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by holding company

Out of the equity shares issued by the Company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	As At March 31, 2026	As At March. 31, 2026 % of holding	As At March 31, 2025	As At March. 31, 2025 % of holding
Equity Shares				
Shares held by Holding Company				
Pritika Auto Industries Limited	1,86,69,016	70.81%	1,86,69,016	70.81%

(d) Details of Shareholding of Promoter as below

	31.03.2026
Promoter Name	**No of Shares**
Pritika Auto Industries Limited	1,86,69,016

	31.03.2025	% Change during the year
Promoter Name	**No of Shares**	
Pritika Auto Industries Limited	1,86,69,016	**Nil**

(e) Details of share held by each shareholder holding more than 5 % shares

Particulars	As At March 31, 2026	As At March. 31, 2026 % of holding	As At March 31, 2025	As At March. 31, 2025 % of holding
Equity Shares				
Pritika Auto Industries Limited	1,86,69,016	70.81%	1,86,69,016	70.81%

(f) There are no shares issued for consideration other than cash and no shares have been bought back in last five years

15 Other Equity

Particulars	As At March 31, 2026	As At March 31, 2025
Retained Earnings		
Opening balance of retained earnings	1,701.90	1,127.12
Net Profit / (loss) for the year	731.02	574.44
Other Comprehensive Income	0.05	0.34
Closing Balance	**2,432.97**	**1,701.90**
Securities Premium		
Opening Balance of Securities premium	1,528.82	1,528.82
Addition during the year	-	-
	1,528.82	**1,528.82**
Warrant Account		
Opening Balance	**-**	-
Amount received during year	40.00	-
Closing Balance {16,00,000 (PY Nil) Warrants of Rs.2.50 paidup out of Rs.10/-each }	**40.00**	-
Total	**4,001.79**	**3,230.70**

16 Borrowings

Particulars	As At March 31, 2026	As At March 31, 2025
Term Loan		
(a) Secured		
(i) From Banks	1,303.54	866.84
(ii) From Financial Institutions / NBFC	2,841.28	2,045.06
(b) Un-secured		
(i) From Body Corporate & Directors	1,571.34	1,703.29
Total	**5,716.16**	**4,615.19**

Note No.16 (a) (i): Details of Securities and Terms of Repayment
Secured : Term loans from Banks

Particulars	As At March 31, 2026	As At March 31, 2025
HDFC Bank		
The Term loan of Rs. 105 lakhs is sanctioned out of which Rs. 36.50 lacs is disbursed by 31.03.2026 and which is repayable in 60 monthly instalments of Rs. 0.74 lacs each. This term loan is secured against machinery purchased out of this fund . Current rate of interest is 8.77% p.a.	6.11	13.96
The Term loan of Rs.100 lacs repayable in 77 monthly instalments comprising of first 78 installments of Rs. 1.72 lakhs each and last installment of Rs. 1.66 lacs . Current rate of interest is 8.52% p.a.This loan is secured against the machinery purchased out of the fund.	47.91	63.56
The Company has taken a term loan of Rs. 300 lakhs, out of which Rs. 297.92 lakhs has been disbursed. This loan is repayable in 62 monthly installments. Given that the amounts were disbursed on various dates and in different amounts, the remaining installments as of March 31, 2026 is 26. The repayment schedule for the upcoming years is for the financial years 2026-27 to 2027-28: INR 82.99 lakhs per year and For the period until May 2028: INR 7.01lakhs (including interest) & current rate of interest is 8.11% p.a.. The loan is fully secured by the machinery purchased with the disbursed funds.	158.66	224.72
The Machinery loan of Rs. 410.00 lakhs is sanctioned out of which Rs. 395.33 lacs is disbursed by 31.03.2026 which is repayable in 60 monthly instalments comprising of 59 installments of Rs. 8.34 lakhs each and last 60th instalment of Rs. 2.01 lakhs . Current rate of interest is 6.86% p.a.This loan is secured against the machinery purchased out of the fund.	258.81	336.65
The Company has taken a term loan from HDFC Bank amounting to INR 738.97 lakhs. This loan is repayable in 49 monthly installments comprising of first 48 instalments of Rs.17.97 lakhs each and last 49th instalment of Rs. 4.11 lakhs including interest. The installment payments start from February 7, 2024, and continue until February 7, 2028. The current rate of interest is 7.18% per annum. The loan is secured by a first charge on the current assets and fixed assets of the Company, except for the machinery and equipment funded by other banks or NBFCs and by the hypothecation of the existing property where the plant is situated in Village Simbli, Hoshiarpur, Punjab.	373.02	552.48
The Company has taken a term loan of Rs.600 lacs (sanctioned amount) but Rs. 154.44 lacs is disbursed till 31.03.2026 .Loan is repayable in 93 instalments comprising 92 installments of Rs. 2.20 lakhs each and last 93rd installments of Rs. 1.87 lakhs.Current rate of interest is 7.50% p.a.The loan is secured by a first charge on the current assets and fixed assets of the Company, except for the machinery and equipment funded by other banks or NBFCs and by the hypothecation of the existing property where the plant is situated in Village Simbli, Hoshiarpur, Punjab.	143.43	-
The Machinery loan of Rs. 68.50 lakhs is sanctioned out of which Rs. 30.75 lacs is disbursed by 31.03.2026 which is repayable in 63 monthly instalments comprising of 62 installments of Rs.0.62 lakhs each and last 63th instalment of Rs. 0.58 lakhs . Current rate of interest is 7.62% p.a.This loan is secured against the machinery purchased out of the fund.	10.42	16.68

Canara Bank		
Vehicle loan of Rs.7.50 lacs repayable in 60 monthly instalments of Rs.0.16 Lacs including interest. Current rate of interest is 8.30% p.a. This loan is secured against the vehicle purchased out of the fund.	3.68	5.17
Bank of India		
The Company has taken Term loan of Rs. 2230 lacs (Rs.476.11 lacs disbursed till 31.03.2026) repayable in 120 instalments (including 24 months moratorium) comprising first 95 instalments of Rs.23.23 lacs each and 96th instalment of Rs. 23.15 lacs excluding interest @ 8 .00% p.a. This loan is secured against EQM of land (along with existing and proposed construction thereon) total admeasuring 53 Kanal 5 Marla 14.5 Sarsahi situated at village simbli , Tehsil & District - Hoshiarpur , Punjab in the name of M/s M/s Pritika Engineering Components Limited subject to approval between multiple banking.	476.11	-
The Company has taken Term loan of Rs. 520 lacs (Rs. 226.57 lacs disbursed till 31.03.2026)repayable in 120 instalments (including 24 months moratorium) comprising first 95 instalments of Rs. 5.42 lacs each and 96th instalment of Rs. 5.10 lacs excluding interest @ 8 .00% p.a. This loan is secured against EQM of land (along with existing and proposed construction thereon) total admeasuring 53 Kanal 5 Marla 14.5 Sarsahi situated at village simbli , Tehsil & District - Hoshiarpur , Punjab in the name of M/s Pritika Engineering Components Limited subject to approval between multiple banking.	226.57	-
Total	**1,704.72**	**1,213.24**
Less: Amount shown in Borrowings in Note No. 20 towards Current Maturities of Long term Loans .	401.18	346.40
Amount shown as Loan	**1,303.54**	**866.84**

Note No.16 (a) (ii): Details of Securities and Terms of Repayment
Secured : Term loans from Financial Institutions / NBFC

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Electronica Finance Limited		
The Machinery Loan of Rs 56.29 Lakhs repayable in 48 monthly installments of Rs. 1.37 lakhs each including interest @ 7.90% p.a. This loan is fully secured by the machineries purchased out of the fund .	-	1.36
Tata Capital Financial Services Limited		
The Company has taken a machinery loan of Rs. 705 lakhs, of which Rs. 681.99 lakhs has been disbursed by March 31, 2024. This loan is repayable in 78 monthly installments (including 6 months moratorium period) with an interest rate of 8.95% per annum. Given that the amounts were disbursed on various dates and in different amounts, the remaining installments as of March 31, 2026 is 30. The repayment schedule for the upcoming years is for the financial year 2026-27: Rs. 145.16 lakhs financial year 2027-28: Rs. 145.16 lakhs, financial year 2028-29: Rs.71.82 lakhs.This loan is secured by the assets purchased out of the funds.	323.40	471.60
The Company has taken a machinery loan of Rs. 1000 lakhs . This loan is repayable in 72 monthly installments of Rs.18.83 lacs with an interest rate of 10.00% per annum.This loan is secured by the assets purchased out of the funds.	890.42	-
SIDBI		
The Term loan of Rs. 101 lacs repayable in 60 monthly installments (including moratorium of 24 months) comprising first 35 installments of Rs. 2.81 lacs each and last 36th instalment of Rs. 2.65 Lacs .Current rate of interest is 8.35% p.a .This loan is covered under Emergency Credit line Guarantee Scheme (ECLGS) of National Credit Guarantee trustee Company Limited (NCGTC). This loan is fully secured by the machineries purchased out of the fund and second charge on all the immovable properties of the borrower , both present and future situated at village Simbli , Tehsil & Distt. Hoshiarpur , Punjab. and second charge by way of pledge of FDR with SIDBI of Rs. 25 Lakh.	27.94	61.66

The company has availed a term loan of Rs. 1211 lacs, repayable in 90 monthly installments. The repayment structure comprises the first 7 installments of Rs. 8 lacs each, the next 7 installments of Rs. 9 lacs each, the next 5 installments of Rs. 10 lacs each, the following 12 installments of Rs. 14.50 lacs each, the subsequent 58 installments of Rs. 14.70 lacs each, and the final 90th installment of Rs. 15.4 lacs. The current rate of interest on this loan is 8.70% per annum. This loan is granted under the Direct Credit Scheme (DCS) and is fully secured against a first charge by way of an equitable mortgage in favor of SIDBI over all immovable properties bearing industrial land measuring 11K-19M, situated within the revenue estate of Simbli, H.B. No. 272, Tehsil & District Hoshiarpur, owned by the company. The security includes all the buildings and structures thereon, both present and future, and extends to the hypothecation of all movable assets, including plant, machinery, spares, tools, accessories, other movables, furniture, fixtures, fittings, and office equipment acquired or to be acquired for the project. Additionally, the loan is secured by the hypothecation of all current assets, both present and future, including all stocks of raw materials, work-in-progress, semi-finished, and finished goods.The above securities is under the pari-passu charge with Axis bank under Multiple banking arrangement. This loan is also personally guaranteed by the director, Mr. Harpreet Singh Nibber and Mr. Raminder Singh Nibber (demised on 12.03.2024). Moreover, Pritika Engineering Components Limited, the holding company, has provided a corporate guarantee amounting to Rs. 1211 lacs to SIDBI.	1,052.00	1,163.00
The Term loan of Rs. 375 lacs repayable in 72 monthly installments (including 12 months moratorium) comprising first 12 installments of Rs. 4 lacs each , next 12 monthly installments of Rs. 6.50 lacs each , next 24 installments of Rs. 8 lacs each next 18 installments of Rs. 2.50 lacs each and next 6 installments of Rs. 2 lacs each .Current rate of interest is 10.45% p.a .This loan is fully secured by the machineries purchased out of the fund and second charge on all the immovable properties of the borrower , both present and future situated at village Simbli , Tehsil & Distt. Hoshiarpur , Punjab.Moreover Pritika Auto Industries Limited , holding company had given corporate guarantee amounting to Rs 375 Lakhs.	42.00	105.00
The Term loan of Rs. 300 lacs repayable in 60 monthly installments (including 6 months moratorium) of Rs. 5.56 lacs each (first 53 instalments) and last instalment of Rs. 5.32 lacs .Current rate of interest is 8.45% p.a. Primary security is first charge by way of hypothecation in favour of SIDBI of the plant , machinery , equipment , tools , spares and all other assets which have been acquired under the PCS scheme with term loan facility of Rs. 300 lakh and second charge by way of equitable mortgage in favour of SIDBI of all the immovable properties of the borrower , both presend and future situated at Village-Simbli,Tehsil , District-Hoshiarpur , Punjab admeasuring 37 Kanal , 13 marle and 6 sarsahi and extension of first charge by way of pledge of renewed SIDBI FDR of current Rs. 30.74 lakh.	300.00	-
The Term loan of Rs. 550 lacs repayable in 60 monthly installments(including 6 month moratorium period) comprising first 53 installments of Rs. 10.20 lacs each , last installments of Rs. 9.40 lacs .Current rate of interest is 8.55% p.a .This loan is fully secured by the machineries purchased out of the fund and second charge by way of equitable mortagage in favour of SIDBI of all the immovable properties of the borrower , both present and future situated at village Simbli admeasuring 37 kanal , 13 Marle and 6 Sarsahi and pledge of lien marked over FDR in favour or SIDBI .Moreover Pritika Auto Industries Limited , holding company had given corporate guarantee amounting to Rs 550 Lakhs.	483.47	-
The Term loan of Rs. 753.70 lacs repayable in 60 monthly instalments (including moratorium of 6 months) of Rs. 13.96 lacs excluding interest @ 8.20 % p.a. This loan is fully secured by First charge by way of hypothecation in favour of SIDBI of the plant , machinery equipments , tools etc and all other assets (save and except book debts and current assets) acquired under the project scheme and having second charge by way of equitable mortgage in favour of SIDBI of all the immovable properties of borrower both present and future situated at village Simbli admeasuring 37 kanal , 13 Marle and 6 Sarsahi and pledge of lien marked over FDR in favour or SIDBI.	558.26	725.78
Total	**3,677.49**	**2,528.40**
Less: Amount shown in Borrowings in Note No. 20 towards Current Maturities of Long term Loans .	836.21	483.34
Amount shown as Loan	**2,841.28**	**2,045.06**

Note No.16 (b)(i) : Loans from Body Corporate

Particulars	As At March 31, 2026	As At March 31, 2025
Un-secured loans from Pritika Auto Industries Ltd.*	1,477.53	1,378.29
Un-secured loans from Promoters/Directors	93.81	325.00
Total	**1,571.34**	**1,703.29**

***Note:- The company has received a loan from its Holding company having interest rate @ 8.00% (PY 8.50%) p.a. The loan is repayable on demand after the completion of one year .**

17 Provisions

Particulars	As At March 31, 2026	As At March 31, 2025
Provision for Employee Benefits		
(i) Compensated absences	19.44	11.63
(ii) Other including post retirement benefits i.e gratuity*	-	-
Total	**19.44**	**11.63**

***Note:- Other including post retirement benefits i.e. gratuity has been netted by Rs. 44.70 lacs (PY Rs. 30.54 lacs) on account of fair value of planned assets as at 31.03.2026**

18 Deferred Tax Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
-Relating to origination and reversal of temporary differences	354.91	193.28
Total	**354.91**	**193.28**

19 Other Non - Current Liabilities

Particulars	As At March 31, 2026	As At March 31, 2025
From Related Party		
Advance against supplies*	4,937.15	2,176.72
Retention money payable to creditors	9.57	31.18
Total	**4,946.72**	**2,207.90**

***Note: Refer Note No.36 of Consolidated financial Statements for related party transaction**

20 Borrowings

Particulars	As At March 31, 2026	As At March 31, 2025
Secured		
Cash Credit - Loan Repayable on Demand		
- HDFC Bank *	903.29	1,325.99
- Axis Bank **	624.13	343.70
-Bank of India	334.69	
- Working Capital Term Loan *	1,000.00	-
Current Maturities of Long term Loans	1,237.39	829.74
Total	**4,099.50**	**2,499.43**

Note :

HDFC Bank : Cash credit and Working Capital Term Loan (WCTL) is secured by first charge on current assets and fixed assets and carries interest rate 7.50% p.a for Cash credit and interest rate 7.35% p.a for WCTL. The loan is secured by equitable mortgage of properties no.1 measuring 37 kanal , 13 Marle and 6 Sarsahi situated in Village Simbli, Hoshiarpur, Punjab.
This loan is also personally guaranteed by the directors. Furthermore, Pritika Auto Industries Limited, the holding company, has provided a corporate guarantee to the bank.

Axis Bank : The company has been granted a cash credit limit by Axis Bank with an interest rate of 8.65% per annum. The total sanctioned limit for working capital requirements is INR 8.00 crores. The security for this cash credit includes the hypothecation of the entire current assets of the borrower, both present and future, on a first pari passu basis with an equitable mortgage on a first pari passu basis with SIDBI. This mortgage covers the industrial land measuring 11K-19M, situated within the revenue estate of Simbli, H.B. No. 272, Tehsil & District Hoshiarpur, owned by the company. Additionally, this loan is personally guaranteed by the director, Mr. Harpreet Singh Nibber. Moreover, Pritika Auto Industries Limited, the ultimate holding company, has provided a corporate guarantee amounting to Rs.8.00 crores to Axis Bank.

Bank of India : Cash credit from BOI is secured by first pari passu charge on reciprocal basis with HDFC Bank Ltd. Under multiple banking arrangement (our bank's share in Current Asset is 28% and entire Fixed Asets is 50.85%) on reciprocal basis . It is secured by hypothecation of entire current assest (both present & future) including entire stocks, books debts of the Company.This loan is also personally guaranteed by the directors.Interest rate is 8% p.a. Furthermore, Pritika Auto Industries Limited, the holding company, has provided a corporate guarantee to the bank.

21 Trade Payables

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Trade payables*		
Total Outstanding dues of micro enterprise and small enterprise	220.52	204.74
Total Outstanding dues of creditors other than micro enterprise and small enterprise	839.40	568.12
Total	**1,059.92**	**772.86**

*** Note : For Trade Payable ageing refer Note No.41 of consolidated Financial Statement**

22 Other Financial Liabilities

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Interest Accrued but not due on borrowings	28.93	22.14
Creditors for Capital Expenditure	66.84	103.67
Creditors for Expenses	653.16	300.12
Salaries and Wages payable	79.87	54.55
Audit Fee Payable	3.60	0.98
Other employee related payments	21.55	14.29
Electricity Expenses Payable	125.78	108.16
Total	**979.73**	**603.91**

23 Other Current Liabilities

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Statutory dues payable	59.44	40.90
Other Liabilities	7.68	6.87
Total	**67.12**	**47.77**

24 Provisions

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
(i) Compensated absences	3.40	1.98
(ii) Other including post retirement benefits i.e gratutity	-	2.03
Total	**3.40**	**4.01**

Note:- Other including post retirement benefits i.e. gratuity has been netted by Rs. 7.79 lacs (Nil) on account of fair value of planned assets as at 31.03.2026

25 Current tax liability

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Provision for Income Tax	0.00	51.99
(Net of TDS,TCS and Advance Tax of Rs.106.89 lakhs (PY Rs.53.51 Lakhs)		
Total	**0.00**	**51.99**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

26 Revenue from Operations

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of Products (Net of Sales Returns)	18,220.94	13,767.13
Less :- Indirect Taxes	2,076.39	2,095.54
	16,144.55	**11,671.59**
Other Operating Income	42.86	66.73
Total	**16,187.41**	**11,738.36**

27 Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest received on deposits with banks and others	41.02	27.60
Misc Reciept	0.11	-
Total	**41.13**	**27.60**

28 Cost of materials consumed

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Inventory at the beginning of the year-Raw Materials	334.90	453.24
Inventory at the beginning of the year-Stores ,Spares, Packing Material	35.03	50.41
	369.93	**503.65**
Purchases of Raw-Material , stores , spares and others	10,401.57	7,420.15
	10,401.57	**7,420.15**
Less: Inventory at the end of the year - Raw Materials	794.82	334.90
Less: Inventory at the end of the year- Stores ,Spares and Packing Material	52.35	35.03
Total	**9,924.33**	**7,553.87**

29 Changes in inventories of finished goods and Work in progress

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
1. Opening inventories		
Work in Progress	2,178.55	1,424.59
Finished Goods	60.02	49.82
	-	-
2. Closing inventories	-	-
'Work in Progress	2,601.81	2,178.55
'Finished Goods	81.86	60.02
	(445.10)	**(764.17)**

30 Employee Benefits Expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and wages	801.40	555.52
Director Remuneration	56.77	48.07
Contribution to Provident/ESI and other Funds	66.33	38.24
Bonus and Incentives	21.55	14.61
Staff Welfare Expenses	93.99	76.07
Group Gratuity & Earned Leave	29.52	16.68
Total	**1,069.56**	**749.19**

31 Finance Cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Expenses	586.81	523.40
Other Borrowing costs	28.00	19.70
Total	**614.81**	**543.10**

32 Depreciation and amortisation expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Property , Plant and Equipment	694.51	589.48
Total	**694.51**	**589.48**

33 Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Manufacturing Expenses		
Power & Fuel	1,598.92	1,191.49
Job Work Expenses	316.54	104.09
Repair & Maintenance		
– Building	17.40	4.22
– Machinery	82.09	53.01
Workshop Expenses	992.28	709.36
Other Manufacturing Expenses	37.66	16.62
	3,044.89	**2,078.79**
(b) Administrative & Selling Expenses		
Payment to Auditors*	7.63	4.25
Rates & Taxes	17.70	10.54
Insurance	41.08	23.96
Legal & Professional Charges	41.56	25.52
Communication Expenses	4.41	2.71
Printing & Stationery	10.52	9.39
Vehicle Running Expenses	19.54	15.56
Travelling & Conveyance Expenses	32.80	15.02
Directors' Sitting Fees	3.75	5.00
Freight Outward	137.44	113.68
CSR Expenses	11.00	10.01
Security expenses	35.63	29.06
Packing and Forwarding Exp.	31.44	-
Other Misc. Expenses	48.11	29.30
Total	**3,487.50**	**2,372.79**

***Detail of Payment to Auditors**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Audit Fee	7.00	4.00
Auditor's out of pocket Expenses	0.63	0.25
Total	**7.63**	**4.25**

34 Earnings per share (EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive items into Equity shares.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net Profit after tax attributable to equity holders	**731.02**	**574.44**
	731.02	**574.44**
Weighted average no of equity shares outstanding during the year- for		
Both Basic and Diluted EPS	263.65	263.65
Face value of Equity Share (INR)	5.00	5.00
Basic and Diluted EPS per share	2.77	2.18

35 Current Tax and Deferred Tax

(All amount In Lakhs , unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current Tax:		
Current income tax:	104.48	101.42
Adjustments in respect of current income tax of earlier years	5.84	11.61
Deferred Tax:		
Relating to origination and reversal of temporary differences	41.59	34.23
Total	**151.91**	**147.26**

Income Tax on Other Comprehensive Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current Tax	(0.01)	(0.11)
Total	**(0.01)**	**(0.11)**

(c) Reconciliation of deferred tax assets / (liabilities)(net)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Balance	171.88	141.73
Tax liability recognised in Statement of Profit and Loss	41.59	34.23
Total deferred tax liabilities	**213.47**	**175.96**
less: Mat credit Entitlement	-	4.08
Net deferred tax asset (liability)	**213.47**	**171.88**

(d) Reconciliation of Income tax charge

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit before tax	**882.93**	**721.70**
Income tax expense at tax rates applicable	222.28	181.60
Add/(Less) : Tax effects		
Items deductible for tax	150.21	(200.42)
Items not deductible for tax	(267.78)	124.32
Income tax expenses	**104.71**	**105.50**

36 Related party transactions

a) Related party and nature of the related party relationship with whom transactions have taken place during the year

A) Holding Company

Pritika Auto Industries Limited

B) Key Management Personnel

Mr. Harpreet Singh Nibber-Chairman & Managing Director
Mr. Ajay Kumar- Director
Mr. Narinder Kumar Tyagi- Director and CFO
Mr. Chander Bhan Gupta- Company Secretary (ceased w.e.f.11.08.2025)
Mr. Karan Malhotra- Company Secretary (appointed w.e.f.11.08.2025)
Mrs. Neha - Independent Director
Mr. Aman Tandon-Independent Director
Mr. Bishwanath Choudhary-Independent Director
Mr. Gurkaran Singh Nibber- Son of Chairman & Managing Director

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(b) Breakup of the transactions during the year with related parties

A) Holding Company

Transactions	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Sale of Goods	14,303.16	10,613.26
(ii) Purchase of Goods	1,461.23	782.31
(iii) Interest Paid	110.26	108.83

B) Directors and Key Management Personnel

Transactions	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Managerial Remuneration		
Mr. Harpreet Singh Nibber	30.37	24.00
Mr. Ajay Kumar	14.40	14.40
Mr. Narinder Kumar Tyagi	12.00	9.67
(ii) Remuneration to KMP's		
Mr. Narinder Kumar Tyagi	-	2.33
Mr. Chander Bhan Gupta	1.36	3.55
Mr. Karan Malhotra	5.30	-
(iii) Director Sitting Fees to Independent Directors		
Mrs. Neha	1.50	2.00
Mr. Aman Tandon	0.75	1.00
Mr. Bishwanath Choudhary	1.50	2.00
(iv) Remuneration to KMP's relatives		
Mr. Gurkaran Singh Nibber	27.00	15.00
(v) Loan from Directors		
Loan received	-	450.00
Loan repaid	231.19	125.00

(c) Details of balances with related parties at year end

A) Holding Company

Balances at year end	As At March 31, 2025	As At March 31, 2024
Payables(Net of Advance against supplies)	2,564.10	778.61
Loan(including interest net of TDS)	1,477.53	1,378.29

B) Directors and Key Management Personnel

Balances at year end	As At March 31, 2025	As At March 31, 2024
Loan		
Mr. Harpreet Singh Nibber	93.81	325.00

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

37 Disclosure pursuant to IND AS 19 on Employee benefit

The Company operates post retirement defined benefit plan for retirement gratuity, which is funded. The Company through the gratuity trust has taken Company gratuity policy of Life Insurance Corporation of India Gratuity Scheme .But there is no requirement for the valuation and provision for gratuity for subsidiary company i.e Meeta Castings Limited.

Actuarial Valuation Method

The valuation has been carried out using the Project Unit Credit Method as per Ind AS 19 to determine the Present Value of Defined Benefit Obligations and the related Current Service Cost and, where applicable, Past Service Cost. It should be noted that valuations do not affect the ultimate cost of the plan, only the timing of when the benefit costs are recognised.

Change in the Fair Value of Plan Assets **(All amounts in Rs. Lacs, unless otherwise stated)**

Particulars	As At March 31, 2026	As At March 31, 2025
Fair value of Plan Assets Assets at the	38.96	16.00
Investment Income	3.04	1.34
Employer's Contribution	20.76	21.25
Employee's Contribution	-	-
Benefits paid	(2.19)	- 0.37
Return on plan assets, excluding amount recognised in net interest expenses	0.44	0.74
Transfer In/Out	-	-
Fair value of Plan Assets Assets at the end	**61.02**	**38.96**

Changes in the Present Value of Obligation

Particulars	As At March 31, 2026	As At March 31, 2025
Present Value of Obligation as at the beginning	32.57	22.99
Current Service Cost	12.92	7.90
Interest Expense or Cost	2.53	1.65
Re-measurement (or Actuarial) (gain) / loss arising from:	-	-
change in demographic assumptions	-	-
change in financial assumptions	(2.95)	1.53
experience variance (i.e. Actual experience vs assumptions)	3.43	- 1.13
others	-	-
Past Service Cost	6.18	-
Effect of change in foreign exchange rates	-	-
Benefits Paid	(2.19)	- 0.37
Acquisition Adjustment	-	-
Effect of business combinations or disposals	-	-
Present Value of Obligation as at the end	**52.51**	**32.57**

Actuarial Assumptions:

Particulars	As At March 31, 2026	As At March 31, 2025
Salary Growth rate per annum	5.00%	5.00%
Discount Rate rate per annum	7.35%	6.75%

Bifurcation of Present Value of Obligation at the end of the year as per revised Schedule III of the Companies Act, 2013

Particulars	As At March 31, 2026	As At March 31, 2025
Current Liability (Short term)	7.79	2.03
Non-Current Liability (Long term)	44.70	30.54
Present Value of Obligation	**52.48**	**32.57**

Expenses Recognised in the Income Statement

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current Service Cost	12.92	7.90
Past Service Cost	6.18	-
Loss / (Gain) on settlement	-	-
Net Interest Cost / (Income) on the Net Defined Benefit Liability / (Asset)	(0.51)	0.31
Expenses Recognised in the Income Statement	**18.59**	**8.21**

Other Comprehensive Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Actuarial (gains) / losses	-	-
change in demographic assumptions	-	-
change in financial assumptions	(2.95)	1.53
experience variance (i.e. Actual experience vs assumptions	3.41	- 1.13
others	-	-
Return on plan assets, excluding amount recognised in net interest expense	(0.42)	- 0.74
Re-measurement (or Actuarial) (gain)/loss arising because of change in effect of asset ceiling	-	-
Components of defined benefit costs recognised in other comprehensive income	**0.04**	**(0.34)**

38 Fair values

The carrying value and fair value of financial instruments by category:

Assets and liabilities carried at amortised cost

(All amount In Rs. Lakhs , unless otherwise stated)

Particulars	Carrying Value		Fair Value	
	As At March 31, 2026	As At March 31, 2025	As At March 31, 2026	As At March 31, 2025
Financial assets				
Trade Receivables	2,660.79	1,466.85	2,660.79	1,466.85
Cash and cash equivalents	56.73	9.86	56.73	9.86
Bank balances other than cash and cash equivalents	484.15	315.87	484.15	315.87
Other financial assets(Non Current)	137.90	129.62	137.90	129.62
Other financial assets	758.01	383.67	758.01	383.67
Total	**4,097.58**	**2,305.87**	**4,097.58**	**2,305.87**
Financial liabilities				
Borrowings	5,716.16	4,615.19	5,716.16	4,615.19
Trade Payables	1,059.92	772.86	1,059.92	772.86
Other Financial Liabilites	979.73	603.91	979.73	603.91
Total	**7,755.81**	**5,991.96**	**7,755.81**	**5,991.96**

Assets and liabilities carried at FVOCI

Particulars	Carrying Value		Fair Value	
	As At March 31, 2026	As At March 31, 2025	As At March 31, 2026	As At March 31, 2025
Financial assets				
Investments	0.01	0.01	0.02	0.03

C) Fair value Measurement

(i) Fair Value hierarchy

Level 1- It includes financial instruments measured using quoted prices in active markets for identical assets or liabilities.

Level 2- Directly (i.e. as prices) or indirectly (i.e. derived from prices) observable market inputs other than Level 1 inputs; and

Level 3- If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3

There are no assets and liabilities which have been carried at fair value through the profit and loss account.

Investment in Quoted shares and defined benefit obligation i.e Gratuity and leave encashment which have been carried at fair value through the other comprehensive income .

The management assessed that cash and cash equivalents, trade receivables, trade payables, and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

39 Capital Management

The company manages its capital to ensure that entities in the Company will be able to continue as a going concern while maximising the return to stakeholders through the optimisation of the capital deployment.

The company determines the amount of capital required on the basis of annual operating plans and long-term product and other strategic investment plans. The funding requirement are met through equity and long-term/ short-term borrowings.

The company monitors the capital structure on the basis of total debt to equity ratio and maturity of the overall debt portfolio of the Company.

Particulars	As At March 31, 2026	As At March 31, 2025
Debt	9,815.66	7,114.62
Less: cash and cash equivalents	56.73	9.86
Net Debt (A)	**9,758.92**	**7,104.76**
Equity (B)	5,320.04	4,548.95
Gearing ratio (A/B)	**1.83**	**1.56**

40 Trade Receivable Ageing

Particulars (As at 31.03.2026)	Outstanding for following periods from					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables- Considered good	2,660.79	-	-	-	-	2,660.79
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iIi) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

Note: Trade receivable ageing presented net of provision as per expected credit loss model

Particulars (As at 31.03.2025)	Outstanding for following periods from					
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables- Considered good	1,466.85	-	-	-	-	1,466.85
(ii) Undisputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iIi) Undisputed trade receivables- credit impaired	-	-	-	-	-	-
(iv) Disputed trade receivables- Considered good	-	-	-	-	-	-
(v) Disputed trade receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed trade receivables- credit impaired	-	-	-	-	-	-

41 Trade Payables ageing Schedule

Particulars (As at 31.03.2026)	Outstanding for following periods from due date for payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	220.52	-	-	-	220.52
(ii) Others	839.40	-	-	-	839.40
(iii) Disputed dues - MSME	-	-	-	-	
(iv) Disputed dues- others	-	-	-	-	

Particulars (As at 31.03.2025)	Outstanding for following periods from due date for payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	204.74	-	-	-	
(ii) Others	568.12	-	-	-	568.12
(iii) Disputed dues - MSME	-	-	-	-	
(iv) Disputed dues- others	-	-	-	-	

42 Capital Work in Progress Ageing

Particulars (As at 31.03.2026)	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	1,194.21	-	-	-	1,194.21
Project temporarily suspended	-	-	-	-	

Particulars (As at 31.03.2025)	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress	492.63	-	-	-	492.63
Project temporarily suspended	-	-	-	-	

43 **Additional Regulatory Information - Analytical Ratios**

Name of Ratio	Numerator	Denominator	As At March 31, 2026	As At March 31, 2025	% Variance	Reasons
Current Ratio (In times)	Current Assets	Current Liabilities	1.38	1.31	5.01%	-
Debt Equity Ratio(In times)	Debt (Borrowings + Lease Libilities)	Shareholders Equity	1.85	1.56	17.97%	-
Debt Service Coverage Ratio(In times)	PAT + depreciation +finance cost+ Profit on sale of PPE	Debt Service (Interest and lease payments + Principal repayments)	1.41	1.58	-10.61%	-
Return On Equity (In %)	Net Profit for the year	Average Shareholder Equity	14.82%	13.39%	10.64%	-
Inventory Turnover(In times)	Revenue from Operations	Average Inventory	5.27	5.12	3.02%	-
Trade Receivable Turnover (In times)	Revenue from Operations	Average trade receivables	7.84	8.90	-11.90%	-
Trade Payable Turnover Ratio(In times)	Purchase	Average trade Payable	11.35	10.99	3.26%	-
Net Capital Turnover Ratio(In times)	Revenue from Operations	Net Working Capital	6.95	9.53	-27.07%	Due to increase in sales
Net Profit Margin(In %)	Net Profit for the year	Revenue from Operations	4.52%	4.90%	-7.77%	-
Return On Capital Employed(In %)	Profit before tax and finance cost	Capital Employed (Net Worth + borrowings +lease libilities)	10.40%	12.32%	-15.58%	-

44 **Details of Land and Building in Property , Plant and Equipment**

Rellevant line item in the Balance Sheet	Description of item of property	Gross carrying value as on 31.03.2026	Title deeds in the name of	Whether title deed holder is a promoter , director or their relatives	Property Held since which date	Reason for not being held in the name of the Company
PPE	**land - Phagwara-Simbli**	556.89	Pritika Engineering Components Limited	Company	30/04/2018	-
	land - Phagwara-Simbli	97.69	Meeta Castings Limited	Company	17/03/2022	-
	Building - Phagwara-Simbli	1,289.78	Pritika Engineering Components Limited	Company	30/04/2018	-
	Building - Phagwara-Simbli	697.79	Meeta Castings Limited	Company	31/03/2024	
Investment Property	-	-	-	-	-	-
PPE retired from active use and held for disposal	-	-	-	-	-	-
others	-	-	-	-	-	-

45 **Commitments and Contingencies**

Particulars	As At March 31, 2026	As At March 31, 2025
(a) Contingent Liabilities :		
Claim against the Company not acknowledged as debts		
- Letter of credit	130.08	89.96

46 QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Market risk is the risk of loss related to adverse changes in market prices, including interest rates and foreign exchange rates. In the normal course of business, we are exposed to certain market risks including foreign exchange rate risk and interest risk.

(i) Liquidity risk

The financial liabilities of the company, other than derivatives, include loans and borrowings, trade and other payables. The company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from operations. The company monitors its risk of shortage of funds to meet the financial liabilities using a liquidity planning tool. The company plans to maintain sufficient cash and deposits to meet the obligations as and when fall due.

The below is the detail of contractual maturities of the financial liabilities of the company at the end of each reporting period

(Rs. In lakhs)

Particulars	As At March 31, 2026	As At March 31, 2025
Borrowings		
expiring with in one year	4,099.50	2,499.43
expiring beyond one year	5,716.16	4,615.19
	9,815.66	**7,114.62**
Trade payables		
expiring with in one year	1,059.92	772.86
expiring beyond one year	-	-
	1,059.92	**772.86**
Other financial liabilities		
expiring with in one year	979.73	603.91
expiring beyond one year	-	-
	979.73	**603.91**

(ii) Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure to the credit risk at the reporting date is primarily from trade receivables which are typically unsecured. Credit risk on cash and bank balances is limited as the company generally invests in deposits with banks and financial institutions with high credit ratings assigned by credit rating agencies. Investments primarily include investment in shares of bank having proven track record and taken as a stipulation of credit facility availed from them. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors. Customer credit risk is managed by the Entities's established policy, procedures and control relating to customer credit risk management. Outstanding customer receivables are regularly monitored. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain.

The impairment analysis is performed on client to client basis at each reporting date for major customers. The Company uses an expected credit loss Model (ECL) to determine impairment loss on portfolio of its trade receivable. The ECL Model is based on its historically observed default rates and timing of collection over the expected life of the trade receivable and is adjusted for forward-looking estimates. In making this assessment, the Company has considered current and anticipated future economic conditions relating to industries/ business verticals that the company deals with and the countries where it operates.

Write off Policy

The financial assets are written off, in case there is no reasonable expectation of recovering from the financial asset.

(iii) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates.

As the Company has no significant interest-bearing assets, the income and operating cash flows are substantially independent of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates, which are included in interest bearing loans and borrowings in these financial statements. The company's fixed rate borrowings are carried at amortised cost. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

At the reporting date the interest rate profile of the Company's interest bearing financial instrument is at its fair value:

Exposure to Interest Rate risk

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
Long term debts from Banks and Financial Institutions and others	5,716.16	4,615.19
Current Maturities of long term debts	1,237.39	829.74
Short term Borrowings from Banks	2,862.10	1,669.69
Total borrowings	9,815.65	7,114.62
% of Borrowings out of above bearing variable rate of interest	1.00	1.00

Interest rate Sensitivity

A change of 50 bps in interest rate would have following impact on Profit before tax

(Rs. In lakhs)

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
50 bps increase would decrease the profit before tax by	(49.08)	(35.57)
50 bps decrease would increase the profit before tax by	49.08	35.57

47 Details of CSR Expenditure **(All amounts in Lakhs)**

Particulars	**As At March 31, 2026**	**As At March 31, 2025**
a. Gross amount required to be spent by the Company during	10.77	9.98
b. Amount spent during the year on:		
(i) Construction/acquisition of any asset	-	-
(ii) Purposes other than (i) above	11.00	10.01
c. Shortfall at the end of the year	-	-
d. Total of the previous years shortfall	-	-
e. reason for Shortfall	-	-
f. Nature of CSR Activities	Promoting Education ,Sports healthcare including preventive health care and menstrual hygeine awareness program	Promoting Education ,Sports healthcare including preventive health care and menstrual hygeine awareness program
g. Details of the related party transaction	-	-
h. Movement in provision during the year	-	-

48 Foreign Exchange Earnings and Outgo

(All amounts in Lacs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Earning in Foreign Exchange	-	-
Outgo in Foreign Exchange	203.94	409.41

49 Supplier Finance Arrangement

The Company has a Supplier Finance Arrangement (SFA) with a Financial Institution i.e A.Treds Limited , under which suppliers are paid with 45 days . The Company repays the amount to the FI with in 90 to 120 days . No Guarantee or collateral are provided under the arrangement.

Particulars	(All amounts in Lacs)
i) Financial Liabilities under SFAs classified uner " Other Financial Liabilities"	
As at April 1, 2025	-
As at March 31, 2026	63.31
ii) Of the above , amount already paid to suppliers by FI	-
As at April 1, 2025	-
As at March 31, 2026	63.26

50 There is no charge pending yet to be registered or satisfy beyond the due date .

51 No funds have been advanced or loaned or invested (either from borrowed funds or share premium by the Company to or in any other persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

52 No funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

53 The Company has given Corporate Guarantee to the banks and Financial Institutions for its Subsidiary Company i.e Meeta Castings Limited . The outstanding balance of Corporate Guarantee as at 31.03.2026 is Rs. 1,211 lacs.

54 The Holding Company i.e Pritika Auto Industries Limited has given Corporate Guarantee of Rs. 5,400 lacs to the banks and Financial Institutions for the Company during the year. The outstanding balance of Corporate Guarantee as at 31.03.2026 is Rs. 1,07,69.49 lacs.

55 Quarterly returns or statements of current assets filed by the Company with the banks or financial institutions are in agreement with the books of accounts.

56 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

57 The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

58 The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

59 The Company do not have any transactions with companies struck off during the year .

60 Previous year figures has been regrouped/rearranged wherever considered necessary.

As per our report of even date	**For and on behalf of Board of Directors**	
For Sunil Kumar Gupta & Co.		
Chartered Accountants		
Firm Regn No. 003645N		
Sd/-	**Sd/-**	**Sd/-**
CA Rahul Goyal	**Harpreet Singh Nibber**	**Ajay Kumar**
Partner	**(Chairman & Managing Director)**	**(Director)**
Membership No.: 540880	**DIN No. 00239042**	**DIN No. 02929113**
	Sd/-	**Sd/-**
Place: Mohali	**Narinder Kumar Tyagi**	**Karan Malhotra**
Date: 22-05-2026	**Director and C.F.O**	**Company Secretary**
ICAI UDIN NO. : 26540880MJFGSF1629	**DIN NO.00483827**	**M.No. A62063**

Pritika Engineering Components Limited

Regd. Office: C-94, Phase-VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160055

CIN: L28999PB2018PLC047462

Form No. MGT – 11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Annual General Meeting of the Members of Pritika Engineering Components Limited to be held on Thursday, 17th September, 2026 at 10.30 am at the Registered Office of the Company

CIN	: L28999PB2018PLC047462
Name of the Company	: Pritika Engineering Components Limited
Registered office	: Plot No. C-94, Phase-VII Industrial Focal Point, S.A.S Nagar, Mohali- 160055, Punjab

Name of the member (s):
Registered address:
E-mail Id:
Folio No. / Client Id:
DP ID:

I/We, being the member (s) of ___________________ shares of the above named company, hereby appoint:

1. Name: **Mr. /Ms.** E-mail Id:
   Address:
   Signature: _____________________________, or failing him
2. Name: **Mr. /Ms.** E-mail Id:
   Address:
   Signature: ____________________________, or failing him
3. Name: **Mr. /Ms.** E-mail Id:
   Address:
   Signature: _____________________________

as my/our proxy to attend and vote for me/us and on my/our behalf at the Annual General Meeting of the Company, to be held on Thursday, the 17th day of September, 2026 at 10:30 AM at the registered office at Plot No. C-94, Phase-VII Industrial Focal Point, S.A.S Nagar, Mohali-160055, Punjab, and any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	**Resolutions**	**Options**	
Ordinary Business		**For**	**Against**
1.	Adoption of Financial Statements.		
2.	Adoption of Consolidated Financial Statements.		
3.	Appointment of Mr. Ajay Kumar, (DIN: 02929113) Director retiring by rotation.		
4.	Re-Appointment of Statutory Auditors of the Company.		
Special Business			
5.	Re-appointment of Mr. Aman Tandon (DIN: 02159395) for second consecutive term as a Non-Executive Independent Director of the Company.		
6.	To approve payment of remuneration to Mr. Ajay Kumar (Non-Executive Director) for the Financial Year 2026-27, which may exceed fifty per cent of the total remuneration payable to all the Non-Executive Directors of the Company.		
7.	Approval for Related Party Transactions with Pritika Auto Industries Ltd.		
8.	Approval for Related Party Transactions with Meeta Castings Ltd.		
9.	Approval for Related Party Transactions of Meeta Castings Ltd., subsidiary of the company with Pritika Auto Industries Ltd.		
10.	Issuance of up to 50,00,000 equity shares on Preferential basis upon conversion of outstanding Unsecured loan into equity, to the person belonging to 'Promoter & Promoter Group'.		
11.	Raising of funds through issuance of upto 12,00,000 equity shares on preferential allotment basis to the investors - Non-Promoter, (Public) category for cash.		
12.	Raising of funds through issuance of upto 4,00,000 warrants convertible into equity shares on preferential allotment basis to the non-promoter, (public) category for cash.		

Signed this ______ day of _________________, 2026
Signature of Member: ______________________
Signature of Proxy: _____________________

Affix Revenue Stamp

Note:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
2. It is optional to indicate your preference. If you leave the for or against Column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

Pritika Engineering Components Limited
Regd Office: C-94, Phase-VII, Industrial Focal Point, S.A.S. Nagar, Mohali, Punjab-160055
CIN: L28999PB2018PLC047462

ATTENDANCE SLIP
(To be presented at the entrance)

Annual General Meeting of the Members of Pritika Engineering Components Limited to be held on Thursday, 17th September, 2026 at 10.30 am at the Registered Office of the Company at Plot No. C-94, Phase-VII Industrial Focal Point, S.A.S Nagar, Mohali- 160055, Punjab

Folio No. / DPID No.: ______________________________

Client ID: ____

No. of shares held: __________________________________

I/ We record my/ our presence at the 09th Annual General Meeting of the Company held on Thursday, 17th September, 2026 at 10.30 am at the Registered Office of the Company at Plot No. C-94, Phase-VII, Industrial Focal Point, S.A.S Nagar, Mohali- 160055, Punjab

Name of the Member:____________________________ Signature: _________________________

Name of the Proxy-holder:_________________________ Signature: ________________________

Note:
1. Only Member / Proxy-Holder can attend the Meeting.
2. You are requested to sign and handover this slip at the entrance of the meeting venue.

ROUTE MAP

VENUE: Plot No. C-94, Phase-VII Industrial Focal Point, S.A.S Nagar, Mohali- 160055, Punjab