



Patels Airtemp (India) Limited

Ref. No. : PAT/SD/Q4 (2026-27)/Regl.-30/30V
Date : 30th May, 2026

To,
BSE Limited
Corporate Relation Department
Phiroze Jeejeebhoy Towers, Dalal Street, Fort,
Mumbai: 400 001

Scrip Code No. 517417 | Script Name: PATELSAI | ISIN: INE082C01024

Dear Sir/Madam,

- Sub: (1) Approval of Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026; and
(2) Recommendation of Dividend for the financial year ended on 31st March, 2026**

Ref: Outcome of the Meeting of Board of Directors of the Company held on 30th May, 2026 as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with Para -A of Part-A of Schedule III.

With regard to above subject, we hereby inform you that the Board of Directors ("Board") of the Company at their Meeting held on today *i.e.* Saturday, 30th May, 2026, inter alia considered and approved following:

1. Approval of Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026:

The Board of Directors duly approved Audited Financial Results of the Company for the Quarter & Year ended 31st March, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Statement of Assets and Liabilities as on 31st March, 2026 and Cash Flow Statement for the year ended 31st March, 2026 as per Indian Accounting Standard (IND-AS) and Notes mentioned therein together with Auditors Report issued by the Statutory Auditors of the Company with Declaration on Unmodified Opinion on the said Financial Results.

Audited Financial Results along with aforesaid documents are attached herewith including Declaration on Unmodified Opinion on the said Financial Results. The said Results shall be available on the Company website *i.e.* www.patelsairtemp.com and BSE Ltd. website *i.e.* www.bseindia.com.

2. Recommendation of Dividend for the financial year ended on 31st March, 2026:

The Board of Directors of the Company have recommended dividend of **Rs. 3.00/-** per share (*i.e.* 30%) on 54,70,240 Equity Shares of Rs. 10/- each of the Company for the financial year ended on 31st March, 2026, subject to approval by the shareholders at the ensuing 34th Annual General Meeting (AGM) of the Company. The dividend, if approved by the Shareholder at the ensuing 34th AGM, will be paid to eligible shareholders within a period of 30 (thirty) days from the date of 34th AGM, subject to deduction of tax at source (TDS).



Rakanpur Works :
805, 806, 807, 810, Rakanpur 382 722,
Via : Sola - Bhadaj Village, Ta. : Kalol,
Dist. : Gandhinagar, Gujarat, India.
Ph. : +91 2764 286634 / 35, 286480 / 81,
Fax : +91 2764 286301
Email : works@patelsairtemp.com

Dudhal Works :
Survey No. : 100, Gam : Dudhal 382 715
Ta. : Kadi, Dist. : Mehsana, Gujarat, India
Ph. : +91 2764 286634 / 35, 286480 / 81,
Fax : +91 2764 286301
Email : works@patelsairtemp.com

Registered Office :
3rd Floor, Kalpana Complex,
Nr. Memnagar Fire Station, Navrangpura,
Ahmedabad - 380 009, Gujarat, India.
Ph. : +91 79 27913694 / 95 / 96
Fax : +91 79 27913693
Email : project@patelsairtemp.co.in

ASME "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
CIN NO. L29190GJ1992PLC017801



Patels Airtemp (India) Limited

The date of 34th Annual General Meeting (AGM) of the shareholders of the Company will be intimated separately.

The Board Meeting commenced at 3:30 p.m. and concluded at 4.45 p.m.

The information contained in this disclosure will also be available on the Company's website www.patelsairtemp.com.

You are requested to take the aforesaid matters on record.

Thanking you,

Yours faithfully,
For Patels Airtemp (India) Limited



Nikhil M. Patel
Company Secretary & Compliance Officer
(Membership No. A6814)

Encl: As above

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ASME "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
CIN NO. L29190GJ1992PLC017801

**PATELS AIRTEMP (INDIA) LIMITED**

Registered Office : 5th Floor, Kalpana Complex, Near Memnagar Fire Station Navrangpura, Ahmedabad - 380009

CIN : L29190GJ1992PLC017801 E-mail : share@patelsairtemp.com

Phone : +91-2764286634/35 Fax : +91-2764286301, website: www.patelsairtemp.com

Statement of Audited Financial Results for the Quarter and Year ended 31st March, 2026

		(Rs. in Lakhs except EPS)				
Sr. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Total Revenue from Operations	8,951.95	5,880.77	10,406.08	25,293.47	38,781.63
	b) Other Income	108.12	98.17	53.58	404.30	154.98
	Total Income (a+b)	9,060.07	5,978.94	10,459.66	25,697.77	38,936.61
2	Expenses					
	a) Cost of Materials consumed	2,746.90	2,383.50	5,033.58	11,637.51	20,712.57
	b) Purchase of stock-in-trade	22.18	6.68	14.05	64.79	148.08
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	3,357.71	879.69	1,593.09	3,346.26	4,600.05
	d) Employee benefits expense	440.89	466.83	433.57	1,733.98	1,604.56
	e) Depreciation and amortisation expenses	88.59	88.59	84.83	351.44	392.31
	f) Finance Costs	229.35	349.91	196.53	995.03	1,133.55
	g) Other Expenses	1,667.43	1,500.54	2,483.73	6,178.89	8,157.61
	Total Expenses	8,553.05	5,675.74	9,839.38	24,307.90	36,748.73
3	Profit before execeptional items and tax	507.02	303.20	620.28	1,389.87	2,187.88
4	Exceptional Items	-	-	-	-	-
5	Profit before tax	507.02	303.20	620.28	1,389.87	2,187.88
6	Tax Expenses					
	(i) Current Tax	147.73	67.00	13.00	355.73	326.42
	(ii) Deferred Tax	(56.08)	(29.55)	157.95	6.71	210.45
7	Net Profit for the period	415.37	265.75	449.33	1,027.43	1,651.01
8	Other Comprehensive Income (Net of income tax)					
	a) Items that will not be reclassified to profit or loss	10.57	6.54	(21.17)	5.43	(17.47)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-
9	Total other comprehensive income (Net of tax)	10.57	6.54	(21.17)	5.43	(17.47)
10	Total comprehensive income for the period	425.94	272.29	428.16	1,032.86	1,633.54
11	Paid-up equity share capital (face value of Rs. 10/- per share)	547.02	547.02	547.02	547.02	547.02
12	Other Equity excluding Revaluation Reserves				16,063.64	15,194.88
13	Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)					
	a) Basic (Rs.)	7.59	4.86	8.22	18.78	30.18
	b) Diluted (Rs.)	7.59	4.86	8.22	18.78	30.18

Notes:

1	The above Audited Financial Results for the Quarter and Year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective Meetings held on 30th May, 2026. The Statutory Auditors of the Company M/s. Parikh & Majmudar (Registration No. 107525W), Chartered Accountants, Ahmedabad have carried out the audit of the above financial results and have issued Audit Reports with Unmodified Opinion on the same.
2	The Board of Directors, subject to the approval of the Shareholders in the ensuing Annual General Meeting, have recommended Dividend of Rs. 3.00/- per share of face value of Rs. 10/- each (i.e. 30%) on 54,70,240 Equity Shares of Rs. 10/- each for the financial year ended on 31st March, 2026.
3	These results have been prepared in accordance with the Indian Accounting Standards under the provisions of Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended from time to time.
4	As the Company has only one reportable segment i.e. Engineering, the disclosure requirements under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in terms of Ind AS-108 on "Segment Reporting" are not applicable.



5	Figures for the last Quarters ended on 31st March, 2026 and 31st March, 2025, represents the balancing figures between the Audited figures for the full Financial Year ended on 31st March, 2026 and 31st March, 2025 and Unaudited year to date figures for the nine months upto 31st December, 2025 and 31st December, 2024 respectively.
6	The figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.
7	Audited Standalone Balance Sheet as at 31st March, 2026 and Cash Flow Statement for the half year ended on 31st March, 2026 are attached as per <u>Annexure - I</u> and <u>Annexure - II</u> respectively.

Place : Rakanpur, Dist: Gandhinagar
Date : 30th May, 2026



For and on behalf of the Board
For Patels Airtemp (India) Limited


Sanjiv Kumar N. Patel
Chairman & Managing Director
(DIN: 02794095)



PATELS AIRTEMP (INDIA) LIMITED

Annexure-I

Registered Office : 5th Floor, Kalpana Complex, Near Memnagar Fire Station Navrangpura, Ahmedabad - 380009

CIN : L29190GJ1992PLC017801 E-mail : share@patelsairtemp.com

Phone : +91-2764286634/35 Fax : +91-2764286301, website: www.patelsairtemp.com

Audited Statement of Assets and Liabilities as at 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone	
		As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
	ASSETS		
1	Non-Current Assets		
a)	Property, plant and equipment	4,463.30	4,349.05
b)	Capital work-in-progress	281.00	42.75
c)	Intangible assets	2.40	8.46
d)	Financial Assets		
	Investments	-	-
	Trade receivables	350.11	75.22
	Loans	-	-
	Other financial assets	403.83	302.29
e)	Deferred tax Assets (Net)	-	-
f)	Other non-current assets	17.07	5.12
	Total Non-Current Assets	5,517.71	4,782.89
2)	Current Assets		
a)	Inventories	8,266.69	11,514.35
b)	Financial Assets		
(i)	Trade receivables	10,656.56	9,397.50
(ii)	Cash and cash equivalents	3,365.62	2,747.40
(iii)	Bank balances other than (ii) above	14.17	14.28
(iv)	Other financial Assets (Net)	1,646.89	1,530.76
c)	Current Tax Assets	-	243.61
d)	Other Current Assets	269.10	600.75
	Total Current Assets	24,219.03	26,048.65
	TOTAL ASSETS	29,736.74	30,831.54
	EQUITY & LIABILITIES :		
	EQUITY:		
a)	Equity Share capital	547.02	547.02
b)	Other Equity	16,063.64	15,194.88
	Total Equity	16,610.66	15,741.90
	LIABILITIES :		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
	Borrowings	-	354.28
b)	Provisions	45.46	44.38
c)	Deferred tax liabilities (Net)	161.15	152.61
d)	Other Financial Liabilities	4.00	4.20
	Total Non-Current Liabilities	210.61	555.47
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Borrowings	8,813.94	8,642.74
(ii)	Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	275.36	547.64
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1,282.10	1,957.24
		1,557.46	2,504.88
(iii)	Other Financial Liabilities	226.04	178.08
b)	Other current liabilities	2,231.21	3,169.64
c)	Provisions	56.05	38.84
d)	Current Tax Liabilities (Net)	30.77	-
	Total Current Liabilities	12,915.47	14,534.18
	TOTAL EQUITY AND LIABILITIES	29,736.74	30,831.54

Note : The Figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.



Place : Rakanpur, Dist: Gandhinagar
Date : 30th May, 2026

For and on behalf of the Board
For Patels Airtemp (India) Limited


Sanjiv Kumar N. Patel
Chairman & Managing Director
(DIN: 02794095)



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Audited Cash Flow Statement for the Year ended on 31st March, 2026

(Rs. In Lakh)

Particulars	Standalone	
	For the year ended 31st March, 2026 (Audited)	For the year ended 31st March, 2025 (Audited)
(A) Cash flow from Operating Activities		
Profit before extraordinary items and tax	1,389.87	2,187.88
Adjustments for:		
Depreciation and amortisation expense	351.44	392.31
(Profit) / loss on assets sold and discarded	(2.74)	(0.13)
Interest Paid	995.03	1,133.55
Interest income	(376.35)	(145.35)
Remeasurement of Defined Benefit Plan	7.25	(23.35)
Goodwill Impairment / write Off	0.37	-
Effect of Exchange difference on translation of a subsidiary	-	-
Operating profit / (loss) before working capital changes	2,364.87	3,544.89
Changes in working capital:		
Inventories	3,247.66	5,441.51
Trade receivables	(1,533.95)	1,310.25
Loans and advances	-	-
Other Bank Balance	0.12	0.02
Other financial assets	(217.67)	(102.95)
Other current assets	319.71	2,012.87
Trade payables	(947.41)	(4,873.29)
Other current liabilities	(890.65)	(2,502.04)
Short-term provisions	17.21	12.75
Long-term provisions	1.08	6.91
Cash generated from operations	2,360.97	4,850.92
Income tax paid (Net of refunds)	(81.35)	(855.72)
Net Cash Flow from Operating Activities (A)	2,279.62	3,995.20
(B) Cash Flow from Investing Activities		
Capital expenditure on fixed assets	(705.36)	(268.37)
Proceeds on Write off of Subsidiary	-	-
Proceeds from sale of fixed assets	9.84	0.24
Interest Received	376.35	145.35
Net Cash Flow used in Investing Activities (B)	(319.17)	(122.78)
(C) Cash Flow from Financing Activities		
Net increase/(Decrease) in Non-current borrowings	(354.28)	(1,175.39)
Net increase/(Decrease) in working capital borrowings	171.19	907.45
Loans and advances	-	-
Interest Paid	(995.03)	(1,133.55)
Issue of Equity Share capital	-	-
Securities Premium Account	-	-
Dividend Paid	(164.11)	(164.11)
Net Cash Flow used in Financing Activities (C)	(1,342.23)	(1,565.60)
Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	618.22	2,306.82
Cash and Cash equivalents at the beginning of the year	2,747.40	440.58
Cash and Cash equivalents at the end of the year	3,365.62	2,747.40

Note : The Figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.



Place : Rakanpur, Dist: Gandhinagar
Date : 30th May, 2026

For and on behalf of the Board
For Patels Airtemp (India) Limited


 Sanjivkumar N. Patel
 Chairman & Managing Director
 (DIN: 02794095)

**CHARTERED ACCOUNTANTS**

CA. (DR). HITEN PARIKH
M.Com., LL.B., FCA., PH.D., IP
CA. SANJAY MAJMUDAR
B.Com., LL.B., FCA
CA. SATWIK DURKAL
B.Com., FCA
CA. KOMAL MAJMUDAR
B.Com., FCA, DISA, IFRS

**INDEPENDENT AUDITORS' REPORT ON QUARTERLY AND YEAR TO DATE AUDITED
STANDALONE IND AS FINANCIAL RESULTS OF M/S PATELS AIRTEMP (INDIA) LIMITED
PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)**

To,
**The Board of Directors
PATELS AIRTEMP (INDIA) LIMITED**

Report on Audit of Standalone Ind AS Financial Results

Opinion

We have audited the accompanying Statement of Standalone Ind AS Financial Results of PATELS AIRTEMP (INDIA) LIMITED (the "Company"), for the quarter and year ended on March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with Indian Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued there under and other accounting principles generally accepted in India of the standalone net profit and total comprehensive income and other financial information of the Company for the quarter and year ended on March 31, 2026.



Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Results 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

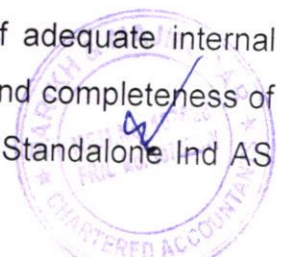
EMPHASIS OF THE MATTER

- 1. The balance confirmation from the suppliers and customers have been called for, but the same are awaited till the date of audit. Thus, the balances of receivables and trade payables have been taken as per the books of accounts submitted by the company and are subject to confirmation from the respective parties.**

Our Opinion is not modified in respect of the matter of emphasis.

Managements Responsibilities for the Standalone Ind AS Financial Results

The statement has been prepared on the basis of Standalone Ind AS annual financial results. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 Ind AS



Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind AS Financial Results, 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 are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibilities for the Audit of the Standalone Ind AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS Financial Results 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 Standards on Auditing 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 Ind AS Financial Results.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Ind AS Financial Results, 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 system 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.



- Conclude on the appropriateness of management's use of the going concern basis of accounting 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 Ind AS Financial Results 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 Ind AS Financial Results, including the disclosures, and whether the Standalone Ind AS Financial Results 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Ahmedabad
Date: 30-05-2026



For, Parikh & Majmudar
Chartered Accountants
FR No. 107525W


[CA SATWIK DURKAL]
Partner

Membership No. 107628
UDIN: 26107628 TBVVEA8945



Patels Airtemp (India) Limited

Ref. No. : PAT/SD/Auditor Report/Regl.-33/30V

Date : 30th May, 2026

To,
BSE Limited
Corporate Relation Department
Phiroze Jeejeebhoy Towers, Dalal Street, Fort,
Mumbai: 400 001

Scrip Code No. 517417 | Script Name: PATELSAI | ISIN: INE082C01024

Dear Sir/Madam,

Sub: Audit Report on Audited Financial Results for the Quarter and Year ended 31st March, 2026 with Unmodified Opinion as per Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

With regard to above subject, we hereby confirm and declare that the Statutory Auditors of the Company namely M/s. Parikh & Majmudar, Chartered Accountants, Ahmedabad (Firm Reg. No. 107525W), have issued the Audit Report on Audited Financial Results of the Company for the Quarter and Year ended on 31st March, 2026 as per Indian Accounting Standards (IND-AS) with Unmodified Opinion *i.e.* do not contain any qualifications, reservations or adverse remark on the said Results.

We submit this declaration as required under the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015], as amended time to time.

You are requested to take the aforesaid matters on record.

Thanking you,

Yours faithfully,
For Patels Airtemp (India) Limited



Nikhil M. Patel
Company Secretary & Compliance Officer
(Membership No. A6814)

Rakanpur Works :
805, 806, 807, 810, Rakanpur 382 722,
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Regd. Office :
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Ahmedabad - 380 009, Gujarat, India.
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Fax : +91 79 27913693
Email : project@patelsairtemp.co.in

ASME "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
ISO 9001 : 2015
ISO 14001 : 2015
ISO 45001 : 2018
CIN NO. L29190GJ1992PLC017801