



# Patels Airtemp (India) Limited

Ref. No. : PAT/SD/OBM-Q3/2024-25/14II

Date : 14<sup>th</sup> February, 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: Approval of Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31<sup>st</sup> December, 2025.**

**Ref: Outcome of the Board Meeting held on Saturday, 14<sup>th</sup> February, 2026 as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with Para -A of Part-A of Schedule III.**

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at their meeting held on today *i.e.* **Saturday, 14<sup>th</sup> February, 2026**, inter alia, considered & approved Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31<sup>st</sup> December, 2025 including notes mentioned therein and Limited Review Report issued by the Statutory Auditors of the Company on the said financial results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said Unaudited Financial Results including notes mentioned therein along with Limited Review Report attached herewith for your reference.

The said Results and Limited Review Reports shall also be available on the Company's website *i.e.* <https://patelsairtemp.com/investors/financial-results/> and BSE Ltd. website *i.e.* [www.bseindia.com](http://www.bseindia.com).

The Board Meeting commenced at 3:30 p.m. and concluded at 4:40 p.m.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

**For Patels Airtemp (India) Limited**

**Nikhil M. Patel**

**Company Secretary & Compliance Officer**

**(Membership No. A6814)**

Encl: As above

**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

**Dudhai Works :**

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

**Regd. Office :**

5th 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**

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 Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2025**

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	a) Total Revenue from Operations	5,880.77	2,204.08	8,838.92	16,341.52	28,375.55	38,781.63
	b) Other Income	98.17	138.77	27.30	281.03	101.40	154.98
	<b>Total Income (a+b)</b>	<b>5,978.94</b>	<b>2,342.85</b>	<b>8,866.22</b>	<b>16,622.55</b>	<b>28,476.95</b>	<b>38,936.61</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of Materials consumed	2,383.50	3,693.19	4,648.73	8,890.65	15,678.99	20,712.57
	b) Purchase of stock-in-trade	6.68	11.48	28.93	42.61	134.03	148.08
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	879.69	(3,753.03)	876.43	(11.45)	3,006.96	4,600.05
	d) Employee benefits expense	466.83	421.88	461.23	1,292.78	1,170.99	1,604.56
	e) Depreciation and amortisation expenses	88.59	88.23	102.64	262.84	307.48	392.31
	f) Finance Costs	349.91	197.54	361.41	765.68	937.02	1,133.55
	g) Other Expenses	1,500.54	1,513.55	1,921.82	4,496.27	5,673.88	8,157.61
	<b>Total Expenses</b>	<b>5,675.74</b>	<b>2,172.84</b>	<b>8,401.19</b>	<b>15,739.38</b>	<b>26,909.34</b>	<b>36,748.73</b>
<b>3</b>	<b>Profit before exceptional items and tax</b>	<b>303.20</b>	<b>170.01</b>	<b>465.03</b>	<b>883.17</b>	<b>1,567.61</b>	<b>2,187.88</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit before tax</b>	<b>303.20</b>	<b>170.01</b>	<b>465.03</b>	<b>883.17</b>	<b>1,567.61</b>	<b>2,187.88</b>
<b>6</b>	<b>Tax Expenses</b>						
	(i) Current Tax	67.00	49.00	133.42	208.00	313.42	326.42
	(ii) Deferred Tax	(29.55)	54.89	(49.30)	65.72	52.50	210.45
<b>7</b>	<b>Net Profit for the period</b>	<b>265.75</b>	<b>66.12</b>	<b>380.91</b>	<b>609.45</b>	<b>1,201.69</b>	<b>1,651.01</b>
<b>8</b>	<b>Other Comprehensive Income (Net of income tax)</b>						
	a) Items that will not be reclassified to profit or loss	6.54	(5.84)	1.23	(2.20)	3.70	(17.47)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>9</b>	<b>Total other comprehensive income (Net of tax)</b>	<b>6.54</b>	<b>(5.84)</b>	<b>1.23</b>	<b>(2.20)</b>	<b>3.70</b>	<b>(17.47)</b>
<b>10</b>	<b>Total comprehensive income for the period</b>	<b>272.29</b>	<b>60.28</b>	<b>382.14</b>	<b>607.25</b>	<b>1,205.39</b>	<b>1,633.54</b>
<b>11</b>	<b>Paid-up equity share capital (face value of Rs. 10/- per share)</b>	<b>547.02</b>	<b>547.02</b>	<b>547.02</b>	<b>547.02</b>	<b>547.02</b>	<b>547.02</b>
<b>12</b>	<b>Other Equity excluding Revaluation Reserves</b>						<b>15,194.88</b>
<b>13</b>	Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)						
	a) Basic (Rs.)	4.86	1.21	6.96	11.14	21.96	30.18
	b) Diluted (Rs.)	4.86	1.21	6.96	11.14	21.96	30.18

**Notes:**

- The above Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th February, 2026 and the Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- These results have been prepared in accordance with 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.
- 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.
- The figures for the corresponding previous year/period's have been regrouped/rearranged wherever necessary.
- The Government of India has consolidated 29 existing labour legislations in to a unified frame work comprising four labour codes viz Code on Wages, 2019, The Industrial Relation Code 2020, Code on Social Security 2020 and occupational safety, Health and working Conditions code 2020 (Collectively referred to as the New Labor code) These codes have been made effective from November 21, 2025 For the Quarter ended on 31st December, 2025. The corresponding all supporting Rules under these codes are yet to be notified. Based on the management's assessment and actuarial valuation, the company has considered the impact of gratuity liability arising from the implementation of the New Labour Codes and accordingly, financial impact of the same has been recognised as an expenses in the Current quarter. The assessment of other impacts, if any on employee benefit arising from the New labour codes will be undertaken and accounted for upon notification of the relevant rules by the appropriate authorities.

Place : Rakanpur, Dist: Gandhinagar  
Date : 14th February, 2026



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

*(Signature)*  
Sanjiv Kumar 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 Review Report on the Quarterly and year to date  
Unaudited Standalone Financial Results of the Company pursuant to the  
Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015, as amended**

Review Report to,  
The Board of Directors,  
**PATELS AIRTEMP (INDIA) LIMITED,**  
**Ahmedabad.**

We have reviewed the accompanying statement of unaudited standalone financial results of **PATELS AIRTEMP (INDIA) LIMITED** (the "company") for the quarter ended 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 2025 (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, (the Regulation) as amended, (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.



We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended,, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: AHMEDABAD

DATE: 14.02.2026



FOR, PARIKH & MAJMUDAR  
CHARTERED ACCOUNTANTS  
FRN: 107525W

(CA SATWIK DURKAL)  
PARTNER

M. No.: 107628  
UDIN: 26107628 LQ FDNND 6014