

Ref. No. : PAT/SD/OBM/Q1 (Regl.-33)/2026-27/8VIII

Date : 8th August, 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 ended 30th June, 2026 and Limited Review Report.

Ref: Outcome of the Board Meeting held on 8th August, 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, 8th August, 2026**, inter alia, considered & approved Unaudited Financial Results of the Company for the Quarter ended 30th June, 2026 including Notes mentioned therein and Limited Review Report issued by the Statutory Auditors of the Company on the said financial results for the Quarter ended 30th June, 2026 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 Report shall also be available on the Company's website i.e. <https://www.patelsairtemp.com/investors/financial-results/> and BSE Ltd. website i.e. www.bseindia.com.

The Board Meeting commenced at 3.30 p.m. and concluded at 4.20 p.m.

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)



PATELS AIRTEMP (INDIA) LIMITED

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



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

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Statement of Unaudited Financial Results for the Quarter ended 30th June, 2026

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended		Year ended	
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	Income				
	a) Total Revenue from Operations	1,551.52	8,951.95	8,256.67	25,293.47
	b) Other Income	25.92	108.12	59.24	404.30
	Total Income (a+b)	1,577.44	9,060.07	8,315.91	25,697.77
2	Expenses				
	a) Cost of Materials consumed	1,342.01	2,746.90	2,813.92	11,637.51
	b) Purchase of stock-in-trade	39.92	22.18	24.45	64.79
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,603.63)	3,357.71	2,861.89	3,346.26
	d) Employee benefits expense	418.73	440.89	404.38	1,733.98
	e) Depreciation and amortisation expenses	88.02	88.59	86.03	351.44
	f) Finance Costs	197.94	229.35	218.23	995.03
	g) Other Expenses	1,171.16	1,667.43	1,497.37	6,178.89
	Total Expenses	1,654.15	8,553.05	7,906.28	24,307.90
3	Profit before execeptional items and tax	(76.71)	507.02	409.64	1,389.87
4	Exceptional Items	-	-	-	-
5	Profit before tax	(76.71)	507.02	409.64	1,389.87
6	Tax Expenses				
	(i) Current Tax	-	147.73	92.00	355.73
	(ii) Deferred Tax	(14.54)	(56.08)	37.45	6.71
7	Net Profit for the period	(62.17)	415.37	280.19	1,027.43
8	Other Comprehensive Income (Net of income tax)				
	a) Items that will not be reclassified to profit or loss	1.36	10.57	(5.84)	5.43
	b) Items that will be reclassified to profit or loss	-	-	-	-
9	Total other comprehensive income (Net of tax)	1.36	10.57	(5.84)	5.43
10	Total comprehensive income for the period	(60.82)	425.94	274.35	1,032.86
11	Paid-up equity share capital (face value of Rs. 10/- per share)	547.02	547.02	547.02	547.02
12	Other Equity excluding Revaluation Reserves				16,063.64
13	Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)				
	a) Basic (Rs.)	(1.14)	7.59	5.12	18.78
	b) Diluted (Rs.)	(1.14)	7.59	5.12	18.78

Notes:

- The above Unaudited Financial Results for the Quarter ended 30th June, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective Meetings held on 8th August, 2026 and the Limited Review of the same has been carried out by the Statutory Auditors of the Company M/s. Parikh & Majmudar (Registration No. 107525W), Chartered Accountants, Ahmedabad.
- 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.
- Figures for the Quarter ended on 31st March, 2026 represents the balancing figures between the audited figures for the full Financial Year ended on 31st March, 2026 and year to date figures for the nine months upto 31st December, 2025.
- 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.

Place : Rakanpur, Dist: Gandhinagar
Date : 8th August, 2026



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

Sanjivkumar N. Patel
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 Review Report on the Quarterly 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 on June 30, 2026 (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 as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: AHMEDABAD

**FOR, PARIKH & MAJMUDAR
CHARTERED ACCOUNTANTS
FRN: 107525W**



DATE: 08-08-2026

(CA SATWIK DURKAL)

PARTNER

M. No.: 107628

UDIN:

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