

# Patels Airtemp (India) Ltd.



Ref. No.PAT/BSE/May, 2018-19/18

Date: 26<sup>th</sup> May, 2018

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

Scrip Code No. 517417

**Sub: Outcome of the Meeting of Board of Directors of the Company as per Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Para - A of Part-A of Schedule III.**

With reference to the captioned subject, we hereby inform you that at the Board Meeting of the Company held on today i.e. Saturday, 26<sup>th</sup> May, 2018 at 3.30 p.m. the following matters were considered & approved by the Board of Directors of the Company :-

## 1) Approval of Standalone Audited Financial Results for the Quarter & Year ended on 31.03.2018

The Board of Directors duly approved Standalone Audited Financial Results of the Company for the Quarter & Year ended on 31st March, 2018, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Statement of Assets and Liabilities as per new 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.

**Standalone Audited Financial Results attached herewith along with Declaration on Unmodified Opinion on the said Financial Results. The said Results shall be available on the Company website i.e. [www.patelsairtemp.com](http://www.patelsairtemp.com).**

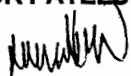
## 2) Recommendation of Dividend for Financial Year 2017-2018

The Board of Directors of the company have recommended dividend of Rs. 2.50 (i.e. 25 %) per share on 50,70,240 Equity Shares of Rs.10/- each of the Company for the financial year ended on 31st March, 2018, subject to approval by the Shareholders at the ensuing Annual General Meeting of the Company.

**You are requested to take the aforesaid matters on record and placed on the Notice Board and your website for information to the Public & Shareholders.**

Thanking you.

Yours faithfully,  
**FOR PATELS AIRTEMP (INDIA) LIMITED**

  
**(Nikhil M. Patel)**

**Sr. Company Secretary & Compliance Officer**

✓ Works : **Encl : As stated Above** Regd. Office :

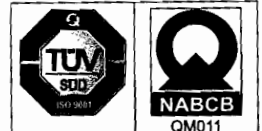
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ISO 9001 : 2008 COMPANY



ASME "N" / "NPT" / "MO" / "U" / "U2" / "S"  
NATIONAL BOARD "NB" / "R"  
MEMBER OF : HTRI - USA

CIN NO. L29190GJ1992PLC017801

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter ended			Year ended	
		31/03/2018	31/12/2017	31/03/2017	31/03/2018	31/03/2017
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1</b>	<b>Income</b>					
	a) Total Revenue from Operations	5595.25	5002.57	5856.54	15938.44	14860.71
	b) Other Income	12.60	9.20	14.60	42.85	50.70
	<b>Total Income (a+b)</b>	<b>5607.85</b>	<b>5011.77</b>	<b>5871.14</b>	<b>15981.29</b>	<b>14911.41</b>
<b>2</b>	<b>Expenses</b>					
	a) Cost of Materials consumed	2402.03	2526.21	1915.45	10067.41	7411.08
	b) Purchase of stock-in-trade	60.03	63.03	127.20	361.06	442.57
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	884.24	383.43	1252.51	(2155.80)	(705.02)
	d) Employee benefits expense	231.74	220.08	233.30	837.69	785.43
	e) Depreciation and amortisation expenses	65.15	64.68	75.59	259.40	258.16
	f) Labour Charges	470.24	481.82	486.33	1742.40	1416.23
	g) Excise Duty	0.00	0.00	482.52	112.70	1246.11
	h) Finance Costs	173.06	135.26	77.30	485.89	302.53
	i) Other Expenses	886.06	730.58	828.49	3005.61	2530.10
	<b>Total Expenses</b>	<b>5172.55</b>	<b>4605.09</b>	<b>5478.69</b>	<b>14716.36</b>	<b>13687.19</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>435.30</b>	<b>406.68</b>	<b>392.45</b>	<b>1264.93</b>	<b>1224.22</b>
<b>4</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00
<b>6</b>	<b>Profit / (Loss) before tax (3+/-4)</b>	<b>435.30</b>	<b>406.68</b>	<b>392.45</b>	<b>1264.93</b>	<b>1224.22</b>
<b>6</b>	Tax Expenses	119.03	162.58	127.55	403.78	433.03
<b>7</b>	<b>Net Profit / (Loss) for the period (5+/-6)</b>	<b>316.27</b>	<b>244.10</b>	<b>264.90</b>	<b>861.15</b>	<b>791.19</b>
<b>8</b>	Other Comprehensive Income (Net of income tax)					
	a) Items that will not be reclassified to profit or loss	(12.69)	(0.30)	0.11	(13.59)	(0.79)
	b) Items that will be reclassified to	-	-	-	-	-
	<b>Total other comprehensive Income (Net of income tax)</b>	<b>(12.69)</b>	<b>(0.30)</b>	<b>0.11</b>	<b>(13.59)</b>	<b>(0.79)</b>
<b>9</b>	<b>Total comprehensive income for the period (7 +/- 8)</b>	<b>303.58</b>	<b>243.80</b>	<b>265.01</b>	<b>847.56</b>	<b>790.40</b>
<b>10</b>	Paid-up equity share capital (face value of Rs. 10/- per share)	507.02	507.02	507.02	507.02	507.02
<b>11</b>	Reserves excluding revaluation reserves				6895.28	6200.28
<b>12</b>	Earning Per Share (EPS) of Rs. 10/- each (Not Annualised)					
	a) Basic (Rs.)	6.24	4.81	5.24	16.98	15.60
	b) Diluted (Rs.)	6.24	4.81	5.24	16.98	15.60

### Notes:

- The above results for the Quarter and Year ended 31st March, 2018 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 26th May, 2018.
- The Company has adopted Indian Accounting Standards (Ind AS) on 1st April, 2017 with transition date as 1st April, 2016 and accordingly the Financial results of the Company have been prepared in accordance with Ind AS as notified by MCA pursuant to Section 133 of the Companies Act, 2013 read with Rule -3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting Standards) Amendment Rules, 2016 and in terms of Regulation 33 of SEBI Listing Regulations, 2015 and SEBI Circular dated 5th July, 2016.
- The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013.
- The Board of Directors, subject to the approval of the Shareholders in the ensuing Annual General Meeting, have recommended Dividend of Rs. 2.50 per share of Rs. 10/- each (25 %) on 50,70,240 Equity Shares of Rs. 10/- each for the Financial Year ended 31st March, 2018.
- The Statutory Auditors have carried out the audit of the above results for the quarter and year ended 31st March, 2018 and have issued Audit Report with Unmodified opinion on the same.
- Figures for the last Quarters ended 31st March, 2018 and 31st March, 2017 represent the balancing figures between the audited figures for the full Financial Year upto 31st March, 2018 and 31st March, 2017 and Unaudited year to date figures for the nine months upto 31st December, 2017 and 31st December, 2017 respectively.
- Previous year's/period's figure have been regrouped/rearranged wherever necessary.
- As the Company has only one reportable segment i.e. Engineering, the disclosure requirements under Regulation 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulation, 2015 and in terms of Ind AS-108 on "Segment Reporting" are not applicable.
- Post the applicability of Goods and Service Tax (GST) with effect from 1st July, 2017, Revenue from Operations are disclosed Net of GST, whereas excise duty formed part of other expenses in previous period/year. Accordingly, the Revenue from Operations and other expenses for the quarter and year ended 31st March, 2018 are not comparable with the previous periods presented in the results.



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# Patels Airtemp (India) Ltd.



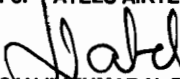
- 10 The reconciliation of net profit or loss for the quarter and year ended on 31st March, 2017 as prepared under Indian GAAP with net profit or loss as restated in accordance with Ind AS is given below :

Description	(Rs. in Lakhs)	
	Quarter ended 31st March, 2017	Year ended 31st March, 2017
	Audited	Audited
Net profit after Tax for the period as per I-GAAP	261.17	786.56
Add		
Remeasurement of Defined Benefit Plan	4.97	4.97
Adjustments for Prior Period Expenses (net of Deferred Tax)	(1.13)	(1.13)
Actuarial loss on Defined Benefit plans reclassified to other Comprehensive income (net of Deferred Tax)	0.11	0.79
Excise Duty	482.52	1,246.11
<b>SUB TOTAL</b>	<b>747.64</b>	<b>2,037.30</b>
LESS		
Excise Duty	482.52	1,246.11
<b>SUB TOTAL</b>		
Net profit After Tax Before OCI as per IND AS	265.12	791.19
Other comprehensive income / (Expense)	(0.11)	(0.79)
<b>Total comprehensive income for the period as per Ind AS</b>	<b>265.01</b>	<b>790.40</b>

- 11 The reconciliation of Equity as at year ended 31st March, 2017 as prepared under Indian GAAP with Equity restated in accordance with Ind AS is given below :

Description	(Rs. in Lakhs)	
	As on 31st March, 2017	As on 1st April, 2016
Total Equity as per IGAAP	6,709.95	5,923.38
Prior Period Expenses	(1.39)	(0.56)
Remeasurement of Defined Benefit Plan	-	(5.90)
Dividend & Corporate Dividend Tax	-	134.25
Other IND-AS Adjustments	(1.26)	
	6,707.30	6,051.17

For and on behalf of the Board  
For PATELS AIRTEMP (INDIA) LTD.

  
SANJIV KUMAR N. PATEL  
(MANAGING DIRECTOR)  
DIN: 02794095

Place :Rakanpur, Dist: Gandhinagar  
Date :26th May, 2018

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CIN NO. L29190GJ1992PLC017801

# Patels Airtemp (India) Ltd.



## Standalone Statement of Assets and Liabilities as on 31st March, 2018

Particulars		As at 31st March, 2018 (Audited)	As at 31st March, 2017 (Audited)
<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	2137.94	2270.38
	Capital work-in-progress	0.00	50.99
	Other intangible assets	2.30	12.40
	<b>Non-current financial assets</b>	<b>2140.23</b>	<b>2333.78</b>
	Other non-current assets	25.62	23.65
	<b>Total non-current financial assets</b>	<b>25.62</b>	<b>23.65</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	5080.35	2931.23
	<b>financial asset</b>	<b>5080.35</b>	<b>2931.23</b>
	Current investments	-	-
	Trade receivables	6238.66	5680.68
	Cash and cash equivalents	425.80	830.62
	Bank balance other than cash and cash equivalents	545.15	585.72
	Short term Loans & advances	222.68	348.32
	Other current assets	128.77	80.85
	<b>Total current financial assets</b>	<b>7561.06</b>	<b>7526.19</b>
	<b>Total assets</b>	<b>14807.27</b>	<b>12814.84</b>
<b>Equity and liabilities</b>			
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	507.02	507.02
	Other equity	6895.28	6200.28
	<b>Total equity</b>	<b>7402.30</b>	<b>6707.30</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Long-term Borrowings	798.30	644.42
	<b>Total non-current financial liabilities</b>	<b>798.30</b>	<b>644.42</b>
	Long Term Provisions	29.12	35.48
	Deferred tax liabilities (net)	204.15	253.89
	<b>Total non-current liabilities</b>	<b>233.27</b>	<b>289.37</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Short-Term Borrowings	2240.51	1711.84
	Trade payables, current	3119.08	1956.68
	Other current financial liabilities		
	<b>Total current financial liabilities</b>	<b>5359.59</b>	<b>3668.52</b>
	Other current liabilities	934.31	1467.17
	Short term Provisions	29.12	5.27
	Current tax liabilities (Net)	50.38	32.78
	Deferred government grants, Current		
	<b>Total current liabilities</b>	<b>1013.81</b>	<b>1505.22</b>
	<b>Total equity and liabilities</b>	<b>14807.27</b>	<b>12814.84</b>



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NATIONAL BOARD "NB" / "R"  
MEMBER OF : HTRI - USA

# SHAH & SHAH ASSOCIATES

CHARTERED ACCOUNTANTS

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AHMEDABAD - 380 009.  
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## INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF PATELS AIRTEMP (INDIA) LIMITED

1. We have audited the accompanying Statement of Standalone financial results of **PATELS AIRTEMP (INDIA) LIMITED** ('the Company'), for the year ended March 31, 2018 ('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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the quarter ended 31<sup>st</sup> March, 2018 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and are not subjected to audit.

This Statement has been prepared on the basis of the annual financial statements and reviewed quarterly standalone financial results up to third quarter, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on the Statement based on our audit of such standalone financial statements which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations.

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's



# SHAH & SHAH ASSOCIATES

## CHARTERED ACCOUNTANTS

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internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No, CIR/CFD/FAC/62/201 6 dated July 5, 2016; and
  - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other Financial information of the Company for the year ended March 31, 2018.
4. The company had prepared financial results for the year ended March 31, 2017 based on the financial statements for the year ended March 31, 2017 prepared in accordance with Accounting Standards ('AS') prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) rules, 2014 (as amended) which were audited by the predecessor auditors of the company, whose report dated 30<sup>th</sup> May , 2017 expressed an unmodified opinion. These financial results for the year ended March 31, 2017 have been adjusted for the difference in the accounting principles adopted by the Company on transition to Ind AS laid down in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Companies Act, 2013, which have been audited by us. Our opinion is not modified in respect of this matter.



Place : Ahmedabad  
Date : 26<sup>th</sup> May, 2018

For **SHAH & SHAH ASSOCIATES**  
Chartered Accountants  
Firm Regn. No. 113742W

N. C. Tanna

**VASANT C. TANNA**  
**PARTNER**  
Membership Number: 100 422

# Patels Airtemp (India) Ltd.



Ref. No.PAT/BSE/May, 2018-19/18A

Date: 26<sup>th</sup> May, 2018

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

Scrip Code No. 517417

**Sub: Audit Report on Standalone Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2018 with Unmodified Opinion as per Regulation 33 (3)(d) of SEBI (LODR) Regulations, 2015 as amended till date.**

With reference to the caption subject, we hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. SHAH & SHAH ASSOCIATES, Chartered Accountants, Ahmedabad (Firm Reg. No.113742W), have issued the Audit Report on Standalone Audited Financial Results of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2018 as per new Indian Accounting Standards (Ind-AS) with Unmodified Opinion i.e. do not contain any qualification, reservation 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, as amended and Circular No. CIR/CFD/CMD/56/2016 on May 27, 2016 issued by SEBI.

Yours faithfully,  
**FOR PATELS AIRTEMP (INDIA) LIMITED**

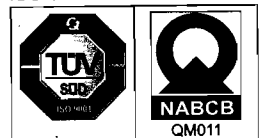
  
**(Sanjivkumar N. Patel)**  
Managing Director

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