



Date: May 30, 2023

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai - 400051.

Dear Sir/Madam,

Subject: Outcome of Board meeting held today i.e. on May 30, 2023.
Reference: Pattech Fitwell Tube Components Limited (Symbol: PATTECH)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on May 30, 2023, at the Registered Office of the Company which was commenced at 09:00 P.M. and concluded at 09:45 P.M., have, apart from other businesses, considered, approved and taken on record the Audited Standalone Financial Results of the Company for the half-year and year ended on March 31, 2023 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report.

In this regards, we are hereby submitting the followings:

1. Audited Standalone Financial Results for the half-year and year ended on March 31, 2023;
2. Standalone Statement of Assets and Liabilities;
3. Standalone Cash Flow Statements;
4. Audit Reports' (unmodified opinion) on the Audited Standalone Financial Results;
5. Declaration by the Company (for audit reports with unmodified opinion);

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For Pattech Fitwell Tube Components Limited



Bharatbhai Jivrajbhai Limbani
Managing Director
DIN: 09710373

Place: Vadodara

PATTECH FITWELL TUBE COMPONENTS LIMITED

(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

Registered Office: Survey No. 873/B/1, Road No.: 1, Ansons Limbani Estate,

Near GETCO 66 K.V. Sub Station, G.I.D.C, Por, N.H-08, Dist.: Vadodara - 391243, Gujarat, India

E-mail ID: lubefitwell@gmail.com; Contact No: +91 265 283 0151, +91 98986 95369

PATTECH FITWELL TUBE COMPONENTS LIMITED

(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

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Statement of Financial Results for the half year and year ended on March 31, 2023

(Rupees In Lakh except per share data)

Particulars	Half Year / Period ended			Year / Period ended		
	31-03-2023	30-09-2022	21-08-2022	31-03-23	21-08-2022	31-03-2022
A Date of start of reporting period	01-10-2022	22-08-2022	01-04-2022	01-10-22	01-04-2022	01-04-2021
B Date of end of reporting period	31-03-2023	30-09-2022	21-08-2022	31-03-23	21-08-2022	31-03-2022
C Whether results are audited or unaudited	Audited	Audited	Restated Audited	Audited	Restated Audited	Restated Audited
D Nature of report standalone or consolidated	Standalone (Refer Note No. 3)	Standalone (Refer Note No. 3)	Standalone	Standalone (Refer Note No. 3)	Standalone	Standalone
I Revenue From Operations						
Net sales or Revenue from Operations	1179.92	661.41	950.10	1179.92	950.10	2224.95
II Other Income	6.40	7.75	18.62	6.40	18.62	37.93
III Total Income (I+II)	1186.32	669.17	968.72	1186.32	968.72	2262.87
IV Expenses						
(a) Cost of materials consumed	1018.08	656.59	864.30	1018.08	864.30	2051.44
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.98	7.32	-7.32	17.98	-7.32	-136.13
(d) Employee benefit expense	0.00	-0.09	8.88	0.00	8.88	39.72
(e) Finance Costs	57.13	41.96	30.59	57.13	30.59	51.62
(f) Depreciation and amortisation expense	24.50	-9.49	9.49	24.50	9.49	33.02
(g) Other Expenses	3.18	1.32	17.94	3.18	17.94	29.87
(h) (Disclosed each and every item that is being included in Other Expenses and is more than 10% of the Total Expense)	0.00	0.00	0.00	0.00		
Total expenses (IV)	1120.87	697.60	923.87	1120.87	923.87	2069.54
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	65.45	-28.43	44.85	65.45	44.85	193.34
VI Exceptional items	0.00	0.00	0.00	0.00		0.00
VII Profit before extraordinary items and tax (V - VI)	65.45	-28.43	44.85	65.45	44.85	193.34
VIII Extraordinary items	0.00	0.00	0.00	0.00		0.00
IX Profit before tax (VII- VIII)	65.45	-28.43	44.85	65.45	44.85	193.34
X Tax Expense	16.79	0.00	10.09	16.79	10.09	48.88
(a) Current Tax	17.72	0.00	11.66	17.72	11.66	50.27
(b) (Less):- MAT Credit	0.00	0.00	0.00	0.00		
(c) Current Tax Expense Relating to Prior years	0.00	0.00	0.00	0.00		
(d) Deferred Tax (Asset)/Liabilities	-0.93	0.00	-1.57	-0.93	-1.57	-1.38
XI Profit (Loss) for the period from continuing operations (IX-X)	48.66	-28.43	34.76	48.66	34.76	144.45
XII Profit/(loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
XIII Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV Profit (Loss) for the period before minority interest (XI + XIV)	48.66	-28.43	34.76	48.66	34.76	144.45
XVI Share of Profit (Loss) of Associates	0.00	0.00	0.00	0.00	0.00	0.00
XVII Profit (Loss) of Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00
XVIII Net Profit (Loss) for the period (XV+XVI-XVII)	48.66	-28.43	34.76	48.66	34.76	144.45
XIX Details of equity share capital						
Paid-up equity share capital	535.72	535.72	535.72	535.72	535.72	535.72
Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XX Details of Debt Securities						
Reserves excluding Revaluation Reserve	-	-	-	48.66	0.00	0.00
XIX Earnings per share						
Earnings per share (not annualised for half year / Period ended)						
Basic earnings (loss) per share from continuing and discontinued operations	0.91	-0.53	0.65	0.91	0.65	2.70
Diluted earnings (loss) per share continuing and discontinued operations	0.91	-0.53	0.65	0.91	0.65	2.70

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PATTECH FITWELL TUBE COMPONENTS LIMITED

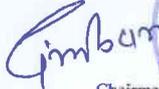
(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

Registered Office: Survey No. 873/B/1, Road No.: 1, Ansons Limbani Estate,
Near GETCO 66 K.V. Sub Station, G.I.D.C, Por, N.H-08, Dist.: Vadodara - 391243, Gujarat, India



Statement of Financial Results for the half year and year ended on March 31, 2023

Notes on Financial Results:-	
1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 30, 2023.
2	The Statutory Auditors of the Company have audited above results as per Regulation 33 of the SEBI (Listing, Obligation and Disclosure Requirements) Regulations, 2015.
3	<p>Pattech Fitwell Tube Components Limited was originally formed as a partnership firm in the name and style of "M/s. Pat Tech Fitwell Tube Components" vide partnership deed dated November 22, 2012. Consequently, the firm was converted into company under same style as "Pattech Fitwell Tube Components Private Limited" under the Companies Act, 2013 vide certificate of incorporation dated August 22, 2022 issued by Assistant Registrar of Companies, Central Registration Centre under Part I of Chapter XXI of the Companies Act, 2013. Accordingly, the financial result referred in Column 3, 5 and 6 represent the Restated Financial position of M/s. Pat Tech Fitwell Tube Components.</p> <p>Later on from August 22, 2022 to September 30, 2022, the business was carried in the name of Partnership Firm i.e. M/s. Pat Tech Fitwell Tube Components due to non-receipt of various licenses required for the purpose of business.</p> <p>Effective from October 1, 2022, entire business has been carried in the name of the Company i.e. Pattech Fitwell Tube Components Limited.</p>
4	The figures for the half year ended March 31, 2023, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to September 30, 2022.
5	As per Accounting Standard 17 on "Operating Segment" (AS 17), the company has only one reportable segment i.e. Castings & Forgings.
6	As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
7	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
7	Earning per shares are calculated on weighted average of the share capital outstanding during the year. Half year / Period EPS is not annualised.
8	Previous year's/ period's figure have been regrouped/rearranged wherever necessary.
For, PATTECH FITWELL TUBE COMPONENTS LIMITED	
 Bharatbhai Limbani Chairman Managing Director DIN 09710373	
	
Date :- 30-05-2023	
Place:- Por, Vadodara	

PATTECH FITWELL TUBE COMPONENTS LIMITED

(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

Registered Office: Survey No. 873/B/1, Road No.: 1, Ansons Limbani Estate,
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Statement of Assets and Liabilities

(` In Lakh)

Particulars	As on		
	31-03-2023	21-08-2022	31-03-2022
A Date of start of reporting period	22-08-2022	01-04-2022	01-04-2021
B Date of end of reporting period	31-03-2023	21-08-2022	31-03-2022
C Whether results are audited or unaudited	Audited	Restated Audited	Restated Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone
(A) EQUITY AND LIABILITIES			
1 Shareholders' funds			
a Share capital	535.72	569.71	563.06
b Reserves and surplus	48.66	0.00	0.00
c Money received against share warrants			
2 Share application money pending allotment	0.00	0.00	0.00
3 Deferred Government grants	0.00	0.00	0.00
4 Non-current liabilities			
a Long-term borrowings	807.86	1180.57	1224.77
b Deferred tax liabilities (Net)	0.00	0.00	0.00
c Foreign Currency monetary item translation difference liability account	0.00	0.00	0.00
d Other Long term liabilities	0.00	0.00	0.00
e Long-term provisions	0.00	0.00	0.00
5 Current liabilities			
a Short-term borrowings	473.85	275.74	438.79
b Trade Payables:-			
i Total outstanding dues of micro enterprises and small enterprises	41.07	0.00	0.00
ii Total outstanding dues of creditors other than micro enterprises and small	70.66	468.40	248.11
c Other current liabilities	428.64	5.03	12.32
d Short-term provisions	28.80	72.62	43.33
Total	2435.26	2572.07	2530.38
(B) ASSETS			
Non-current assets			
1 a Property, Plant and Equipment			
i Tangible assets	1530.98	1542.68	1551.68
ii Producing Properties	0.00	0.00	0.00
iii Intangible assets	0.00	0.00	0.00
iv Pre-producing Properties	0.00	0.00	0.00
v Tangible assets capital work-in-progress	0.00	0.00	0.00
vi Intangible assets under development or work in progress	0.00	0.00	0.00
b Non-current investments	0.00	0.00	0.00
c Deferred tax assets (net)	0.93	2.37	0.80
d Foreign Currency monetary item translation difference asset account	0.00	0.00	0.00
e Long-term loans and advances	16.48	4.30	4.30
f Other non-current assets	0.00	0.00	0.00
2 Current assets			
a Current investments	0.00	0.00	0.00
b Inventories	305.13	323.10	257.14
c Trade receivables	468.86	670.77	699.83
d Cash and cash equivalents	35.11	4.24	0.49
e Bank Balance other than cash and cash equivalents	0.00	0.00	0.00
f Short-term loans and advances	7.98	22.66	15.93
g Other current assets	69.79	1.95	0.22
Total	2435.26	2572.07	2530.38

For, PATTECH FITWELL TUBE COMPONENTS LIMITED

Gimban
Bharatbhai Limbani
Chairman Managing Director
DIN 09710373

Date :- 30-05-2023

Place:- Por, Vadodara

PATTECH FITWELL TUBE COMPONENTS LIMITED

(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

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Cash Flow Statement

(` In Lakh)

Particulars	Year / Period ended		
	31-03-2023	21-08-2022	31-03-2022
A Date of start of reporting period	22-08-2023	01-04-2022	01-04-2021
B Date of end of reporting period	31-03-2023	21-08-2022	31-03-2022
C Whether results are audited or unaudited	Audited	Restated Audited	Restated Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit as per P & L A/c. before Income Tax	65.45	44.85	193.34
<i>Add back:</i>			
(a) Depreciation	24.50	9.49	33.02
(b) Finance Cost	57.13	30.59	51.62
(c) Other / Preliminary Expenses W/off	2.37	-17.73	0.00
<i>Deduct:</i>			
(a) Interest Income	3.16	3.95	5.49
Operating Profit before working Capital Changes	146.29	63.24	272.48
Adjustment For Working Capital Changes:			
(a) Change in Inventories	17.98	-65.96	-182.46
(b) Change in Trade Receivables and Other Current Assets	134.06	29.06	1.19
(c) Change in Trade Payables and other Current Liabilities	23.12	242.29	215.11
(d) Change in loans and advances and other assets	14.69	-8.46	-4.80
CASH GENERATED FROM OPERATIONS	336.13	260.17	301.53
<i>Deduct:</i>			
Direct Taxes paid	17.72	11.66	50.27
Net Cash Flow From Operating Activities	318.41	248.51	251.26
B. CASH FLOW FROM INVESTMENT ACTIVITIES			
(a) Purchase of Fixed Assets	-12.80	-0.49	-989.77
(c) Proceeds from Long Term Loans & Advances	-12.19		
(b) Interest Received	3.16	3.95	5.49
Net Cash Flow From Investment Activities	-21.83	3.46	-984.28
C. CASH FLOW FROM FINANCING ACTIVITIES			
(a) Proceeds from Issue of Shares	-33.99	-10.38	97.50
(b) Increase in Short Term Borrowings	198.11	-163.05	47.94
(d) Finance Cost	-57.13	-30.59	-51.62
(e) Increase in Long Term Borrowings	-372.71	-44.20	639.30
Net Cash Flow From Financing Activities	-265.71	-248.22	733.12
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	30.87	3.75	0.10
Opening Cash & Cash Equivalents	4.24	0.49	0.39
Closing Cash and Cash Equivalents	35.11	4.24	0.49

Note:

The cash flow statement has been prepared under the indirect method as set out in Accounting Standard.

For, PATTECH FITWELL TUBE COMPONENTS LIMITED

Bharatbhai Limbani

 Bharatbhai Limbani
 Chairman Managing Director
 DIN 09710373

Date :- 30-05-2023

Place:- Por, Vadodara



P. INDRAJIT & ASSOCIATES
CHARTERED ACCOUNTANTS

CA PIYUSH I. SHAH
B.COM (HONS), F.C.A., D.I.S.A (ICAI)

INDEPENDENT AUDITOR'S REPORT ON STANDALONE HALF YEARLY FINANCIAL RESULTS
AND YEAR TO DATE RESULT OF PATTECH FITWELL TUBE COMPONENTS LIMITED

[Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015 ("Listing Regulations")]

TO THE BOARD OF DIRECTORS OF
PATTECH FITWELL TUBE COMPONENTS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half-yearly financial results of Pattech Fitwell Tube Components Limited (the company) for the half-year ended March 31, 2023 and the year to date results for the period from August 22, 2022* to March 31, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half-year ended March 31, 2023 as well as the year to date results for the period from August 22, 2022* to March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 opinion.

Management's Responsibilities for the Standalone Financial Results

These half-yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' 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 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 financial results, the 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 the 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.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 results.

As part of an audit in accordance with SAs, 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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 financial results, including the disclosures, and whether the 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

Pattech Fitwell Tube Components Limited was originally formed as a partnership firm in the name and style of "M/s. Pat Tech Fitwell Tube Components" vide partnership deed dated November 22, 2012. Consequently, the firm was converted into company under same style as "Pattech Fitwell Tube Components Private Limited" under the Companies Act, 2013 vide certificate of incorporation dated August 22, 2022 issued by Assistant Registrar of Companies, Central Registration Centre under Part I of Chapter XXI of the Companies Act, 2013. Accordingly, the financial result referred in Column 3, 5 and 6 represent the Restated Financial position of M/s. Pat Tech Fitwell Tube Components, prepared in accordance with Companies Act, 2013 and SEBI (ICDR) Regulations, 2018.

From August 22, 2022 to September 30, 2022, the business was carried in the name of Partnership Firm i.e. M/s. Pat Tech Fitwell Tube Components due to non-receipt of various licenses required for the purpose of business. Effective from October 1, 2022, the entire business has been carried in the name of the Company i.e. Pattech Fitwell Tube Components Limited and the entire accounts are prepared based on that period in the respective hands.

For P. INDRAJIT & ASSOCIATES
Chartered Accountants
(Firm's Registration No. - 117488W)



(CA PIYUSH I. SHAH)
(PROPRIETOR)
(Membership Number: 103665)
UDIN 23103665BGTWSP2536

Place: VADODARA
Date: 30/05/2023

Date: May 30, 2023

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai - 400051.

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reference: Pattech Fitwell Tube Components Limited (Symbol: PATTECH)

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. P. Indrajit & Associates, Chartered Accountant, Vadodara (FRN: 117488W) have issued an Audits' Reports with unmodified opinion on the Audited Standalone Financial Results of the Company for the half-year and year ended March 31, 2023.

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For Pattech Fitwell Tube Components Limited


Bharatbhai Jivrajbhai Limbani
Managing Director
DIN: 09710373

Place: Vadodara

PATTECH FITWELL TUBE COMPONENTS LIMITED

(ERSTWHILE PATTECH FITWELL TUBE COMPONENTS)

CIN: U28990GJ2022PLC134839

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