

Ref. PILC/2026-27

May 26, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on May 26, 2026 to approve Statement of Audited Standalone Financial Results for quarter and year ended 31st March 2026

Ref: PATSPIN INDIA LTD

Further to our letter dated 05.05.2026 and pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Tuesday, May 26, 2026 has inter-alia considered, noted and approved the following matters:

- a) Audited Standalone Financial Results for the quarter and year ended 31st March 2026 as well as Standalone Statement of Assets & Liabilities and Standalone Cash Flow Statement as at 31st March 2026 - Copy of the same enclosed as **Annexure A**
- b) M/s. L.U. Krishnan & Co, Chartered Accountants (Registration No. 001527S), the Statutory Auditor of the Company has issued Audit Report with unmodified opinion in respect of the Audited Financial Results (Standalone) of the Company for the year ended March 31, 2026 -Copy of the same enclosed as **Annexure B**
- c) Pursuant to second proviso to Regulation 33 (3) (d) of SEBI (LODR), 2015 a copy of Declaration duly signed by Chief Financial Officer to this effect. - Copy of the same enclosed as **Annexure C**
- d) Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023 duly signed by Chief Financial Officer . - Copy of the same enclosed as **Annexure D**



PATSPIN INDIA LIMITED

CIN: L18101KL1991PLC006194

CORPORATE / REGISTERED OFFICE

3rd Floor, Palal Towers, MG Road, Ravipuram, Kochi 682016, India

Phone: 91-484-2881900

Email: cs@patspin.com | fin.ho@patspin.com

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- e) Appointment of M/s Varma & Varma, Chartered Accountants, Kochi (FRN: 004532S) as Internal Auditors of the Company for the Financial Year 2026-27.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Circular'), are given in **Annexure E**

The Board Meeting commenced at 11.20 AM and concluded at 2.16 PM

Kindly take the aforesaid information on record.

Thanking you,
Yours faithfully,
For **PATSPIN INDIA LIMITED**



Veena Vishwanath Bhandary
Company Secretary



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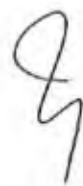
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PATSPIN INDIA LIMITED

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

Sl No.	Particulars	(Rs in lacs)				
		Quarter ended			Year ended	
		31.03.2026 (Audited) refer Note No 8	31.12.2025 (Unaudited)	31.03.2025 (Audited) refer Note No 8	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income:					
	(a) Revenue from operations	1058	1100	1133	4652	4733
	(b) Other income (Refer Note 6.)	25	156	23	214	150
	Total Income	1083	1256	1156	4866	4883
2	Expenses:					
	(a) Cost of materials consumed	36	33	22	136	461
	(b) Changes in inventories of finished goods, work in progress and waste	-	(1)	-	-	-
	(c) Processing Charges	31	54	10	392	67
	(d) Power Charges	468	484	485	1911	1901
	(e) Employee benefits expense	445	488	484	1883	1864
	(f) Finance Cost	169	169	185	663	741
	(g) Depreciation and amortization expense	70	74	75	292	296
	(h) Other expenses	144	175	164	625	532
	Total Expenses	1363	1476	1405	5902	5862
3	Profit/(Loss) before Exceptional & Extra Ordinary Items and Tax	(280)	(220)	(249)	(1036)	(979)
4	Exceptional Items (Refer Note 5)	-	(101)	-	(104)	-
5	Profit / (Loss) before Extra-Ordinary Items and Tax	(280)	(321)	(249)	(1140)	(979)
6	Profit / (Loss) before Tax	(280)	(321)	(249)	(1140)	(979)
7	Tax Expense					
	Current Tax (MAT)	-	-	-	-	-
	Deferred Tax Charge/(credit) (refer note 7)	-	-	-	-	-
8	Net Profit / (Loss) after Tax	(280)	(321)	(249)	(1140)	(979)
9	Other Comprehensive income, net of Income Tax					
	Impact on remeasurement of Employee Benefit	26	-	(22)	26	(22)
10	Total other Comprehensive Income / (loss)	26	-	(22)	26	(22)
11	Total Comprehensive Income / (loss)	(254)	(321)	(271)	(1114)	(1001)
12	Paid-up equity share capital (Face value of Rs 10/- each)	3092	3092	3092	3092	3092
13	Other Equity				(12700)	(11587)
14	Basic earnings per Share (EPS) (quarter figures not annualized)	(0.90)	(1.04)	(0.81)	(3.69)	(3.17)
15	Diluted earnings per Share (EPS) (quarter figures not annualized)	(0.85)	(0.97)	(0.76)	(3.46)	(2.97)



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PATSPIN INDIA LIMITED

AUDITED (STANDALONE) STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2026

(Rs. In lacs)

	Particulars	As at 31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
I	ASSETS		
A	Non-current assets		
	(a) Property, Plant and Equipment	5,961	6,251
	(b) Financial Assets		
	i) Investments		
	ii) Other Financial Assets	365	333
	iii) Right to use assets	29	33
	(c) Deferred Tax Assets (net)	1,237	1,237
B	Current Assets		
	(a) Inventories	10	9
	(b) Financial Assets		
	i) Trade Receivables	5	5
	ii) Cash and Cash equivalents	5	21
	iii) Bank balances	1	1
	iv) Others	19	19
	(c) Other Current Tax Assets	82	52
	(d) Other Current Assets	197	201
	TOTAL ASSETS	7,911	8,162
II	EQUITY AND LIABILITIES		
C	Equity		
	(a) Equity share capital	3,092	3,092
	(b) Instruments entirely equity in nature	2,051	2,051
	(c) Other Equity	(9,643)	(8,529)
D	Liabilities		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	4,125	5,459
	(b) Other non-current liabilities	521	440
	(c) Lease Liability	29	30
	Current Liabilities		
	(a) Financial Liabilities		
	i) Borrowings	4,001	2,667
	ii) Trade Payables	1,611	1,445
	iii) Other financial liabilities	958	350
	(b) Other Current Liabilities	1,109	1,099
	(c) Lease Liability	3	5
	(d) Provisions	54	53
	TOTAL-EQUITY AND LIABILITIES	7,911	8,162



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PATSPIN INDIA LIMITED
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2026

(Rs. In Lacs)

	Particulars	Year ended	
		As at	As at
		31.03.2026 (Audited)	31.03.2025 (Audited)
A	Cash Flow from Operating activities		
	Net Profit / (loss) before Tax and exceptional items	(1034)	(979)
	Adjustment for:		
	Depreciation and Amortization expense	292	296
	(Profit)/Loss on disposal of tangible assets (net)	(1)	-
	(Gain)/Loss on other comprehensive income (net)	26	(22)
	Finance Cost	660	738
	Interest Income	(19)	(28)
	Operating Profit before Working Capital Changes	(76)	5
	Changes in working capital:		
	Increase / (Decrease) in trade payables	165	(200)
	Increase / (Decrease) in other current liabilities	10	(195)
	Increase / (Decrease) in provisions	1	1
	(Increase) / Decrease in inventories	(1)	(1)
	(Increase) / Decrease in trade receivables	-	1
	(Increase) / Decrease in margin money and deposit accounts	1	3
	(Increase) / Decrease in other financial assets	-	(2)
	(Increase) / Decrease in other current assets	4	348
	Cash Generated from Operations	104	(40)
	(Taxes paid)/Refunds -Net	(30)	184
	Net Cash generated from operations before exceptional items	74	144
	Less: Exceptional items	(104)	
	Net Cash generated from operating activities (A)	(30)	144
B	Cash flow from investing activities		
	Purchase of property, plant and equipment/intangible assets	-	(87)
	Sale of property, plant and equipment/intangible assets	2	
	Interest received	19	28
	(Increase) /Decrease in other financial Assets	(33)	(27)
	Increase /(Decrease) in other non current liabilities	81	72
	Net Cash generated/(used) from / in investing activities (B)	69	(14)
C	Cash flow from financing activities		
	Proceeds /(Repayment) of Long Term borrowings	-	(667)
	Lease rent payment	(6)	(6)
	Unsecure loan from Promoter Directors	-	1458
	Interest paid including arrear	(49)	(915)
	Net Cash generated/(used) from / in financing activities (C)	(55)	(130)
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS (A)+(B)+ (C)	(16)	0
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	21	21
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	5	21

Notes:

1. The above audited financial results for the quarter and year ended 31st March 2026 were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors to the Company at their meetings held on 26th May 2026.

2. In terms of SEBI Circular CIR/CFD/CMD/56/20 dated 27.05.2016, the Company hereby declares that the Auditors have issued Audit Reports with unmodified opinion on annual audited financial results for the year ended March 31, 2026.



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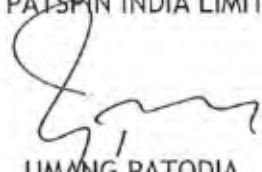
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3. The Company is engaged in only one segment viz, "Yarn Segment" and as such there are no separate reportable segments as per Ind-AS 108 "Operating Segments".
4. a) In the absence of working capital facilities, pending approval of the restructuring proposal, as explained note 4 (b) below, the company continues to carry out Job work operations where the revenues from Job work covers only variable cost.
- 4 b) Pursuant to various Government initiatives such as execution of Free Trade Agreement with UK, EU, New Zealand, etc. as well as geopolitical situation in countries like Bangladesh, Srilanka, Middle East and Gulf Region, the demand scenario for Indian Cotton Textile Industries has improved. In order to take advantage of the improved demand scenario, the company continues to pursue with its banks to consider and approve restructuring of the outstanding debts with fresh working capital facilities to restart own manufacturing operations. With the significant reduction in the debt level as well as rationalization of labour cost through VRS measures and reducing cotton prices, own manufacturing operations could generate better EBIDTA and cash profit. EBIDTA generated from own manufacturing operations, the company can revive its financial stability by returning to its core business model. The bankers have carried out Techno Economic Viability (TEV) study for the Restructuring Proposal and TEV study report submitted to Bankers confirmed viability of the company's restructuring proposal. The proposal was pending with bankers due to various procedural issues and now the bankers have taken up active discussion on it.
5. The Government of India has notified and brought into force provisions of the four Labour Codes on November 21, 2025, consolidating and rationalising various existing labour laws. Accordingly, the Company has recognised a provision of Rs. 1.01 crores under "Exceptional Items" towards incremental liability for the past periods on actuarial valuation taken as at the year end in accordance with Ind AS 19- 'Employee Benefits' and the relevant guidance issued by the Institute of Chartered Accountants of India ('ICAI').
The Company will re-evaluate the impact of these Labour Codes upon notification of the rules, corresponding State level regulations and further clarification / guidance in the matter and impact whereof, if any, will be recognised thereafter.
- Exceptional item includes VRS paid to workmen Rs 3 lac.
6. Other income includes Rs 149 lakhs of Export benefits of prior period received during 3rd quarter of FY 2025-26.
7. Deferred Tax Assets for the current financial year was not recognized. Post restructuring of company's debts under consideration with the lenders, as explained in note 4(b) above, Management is hopeful that there would be sufficient taxable profit against which the unused tax losses and unused tax credits can be utilized / to allow the benefit of part or all of that deferred tax assets to be utilized. In view of this, the deferred tax assets of Rs 3869.27 lakhs as at 31.03.2020 is continued to be recognized in the books.
8. The figures for the quarter ended March 31, 2026 and March 31, 2025 were the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter for the relevant financial years.
9. Previous year's figures have been rearranged / regrouped wherever considered necessary to conform to the presentation for the current period.

Place: KOCHI
Date: 26.05.2026

For PATSPIN INDIA LIMITED



UMANG PATODIA
Chairman & Managing Director
(DIN 00003588)

Patspin India Limited
Extract of the Statement of Standalone Financial Results for the Quarter and Year ended 31st March 2026

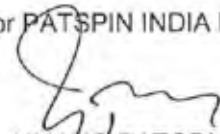
(Rs. In lacs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31.03.2026 (Audited)	31.12.2025 Unaudited	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Total Income from Operations	1,083	1,256	1,156	4,866	4,883
2	Net Profit / (Loss) for the period (before Exceptional Items and Tax)	(280)	(220)	(249)	(1,036)	(979)
3	Net Profit / (Loss) for the period before Tax (after Exceptional items)	(280)	(321)	(249)	(1,140)	(979)
4	Net Profit / (Loss) for the period after Tax (after Exceptional items)	(280)	(321)	(249)	(1,140)	(979)
5	Total Comprehensive Income for the period comprising profit / (loss) for the period (after tax) and Other Comprehensive Income (after Tax)	(254)	(321)	(271)	(1,114)	(1001)
6	Equity Share Capital (face value of Rs. 10 each)	3,092	3,092	3,092	3,092	3,092
7	Other Equity				(12,700)	(11,587)
8	Earnings Per Share (of Rs. 10/- each) (quarter figures not annualized) (in Rs.)					
	1. Basic	(0.90)	(1.04)	(0.81)	(3.69)	(3.17)
	2. Diluted	(0.85)	(0.97)	(0.76)	(3.46)	(2.97)

Notes:

1. The above is an extract of the detailed format of Quarterly results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the results available on the stock exchange website (www.bseindia.com) and on Company's website (www.patspin.com)
2. The audited financial results for the quarter and year ended 31 March 2026 were reviewed by the Audit Committee to the Board and approved by the Board of Directors of the Company at their meetings held on 26th May 2026.
3. Previous Quarter/year's figures have been rearranged / regrouped wherever considered necessary to confirm to the presentation for the current period.

For PATSPIN INDIA LIMITED


UMANG PATODIA
 Chairman & Managing Director
 (DIN 00003588)

Place: KOCHI
 Date: 26.05.2026

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L. U. KRISHNAN & CO
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Patspin India Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of Patspin India Limited (the "Company"), for the quarter ended March 31, 2026 and year to date results for the period from April 01, 2025 to March 31, 2026 attached herewith (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and year to date results for the period from April 01, 2024 to March 31, 2026.

Basis for Opinion

2. 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 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 on the standalone financial results.

Material uncertainty related to Going Concern:

3. For the quarter ended March 31, 2026 Company has earned a total comprehensive loss of Rs 254 lakhs and cash loss of Rs 184 lakhs and for the year ended March 31, 2026 Company has incurred a total comprehensive loss of Rs 1114 lakhs and cash loss of Rs 822 lakhs and net



worth is eroded as on that date and due to irregularity in debt servicing and the Company's future cash flows may be uncertain. This situation indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. However as per the information and explanations provided by the Company in Note No 4b of Audited Financial Results for the quarter ended and year ended March 31, 2026, and the discussion held with management, the company has submitted a new resolution plan to Lenders to restructure outstanding debts (WCTL) with moratorium for Interest and WCTL instalment payments and reduction in Rate of interest to Bank MCLR level and provision of fresh working capital. Bankers have carried out TEV study which confirmed Viability of the proposal and now the bankers are pursuing further process. With the significant reduction in the debt level as well as rationalization of labour cost through VRS measures and reducing cotton prices, own manufacturing operations could generate better EBITDA and cash profit.

In view of such positivity, our opinion is not modified in respect of this matter.

Management Responsibilities for the Standalone Financial Results

4. These quarterly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss, other comprehensive and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting prescribed under Section 133 of the Act 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 the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring 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.
5. 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.
6. The Board of Directors is responsible for overseeing the Company's financial reporting process.



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

7. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is 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 this Standalone Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i. 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.
 - ii. 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 through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors
 - iv. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations
 - v. 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 ability of the Company's 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.



- vi. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vii. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.
9. 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.
10. 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.

Emphasis of Matter

11. As stated in Note No 7 of Audited Financial Results for the quarter and year ended 31.03.2026, the Company has not recognised deferred tax assets. But as required under Ind AS-12 Income Taxes the carrying amount of a deferred tax asset shall be reviewed at the end of each reporting period. An entity shall reduce the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of the deferred tax asset to be utilised. As per the information and explanation given by the management, post restructuring of its debts, management is hopeful that there would be sufficient taxable profits in the ensuing years against which the unused tax losses and unused tax credits can be utilized. In view of this, the recognised amount of deferred tax assets as at 31.3.2020 of Rs 3,869 lakhs is continued to be carried in the Books.

Other Matter

12. The standalone financial results include the results for the quarter year ended 31 March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to third quarter ended 31 December, 2025 of the current financial year which were subject to limited review by us.

For L U Krishnan & Co
Chartered Accountants
Firm Registration No. 0015275



Viswanathan C P
Viswanathan C P
Partner

Membership No 233331
UDIN: 26233331SKUIRL7232

Place: Chennai
Date: 26-05-2026

DECLARATION ON AUDITED FINANCIAL RESULTS**(Pursuant to second proviso to Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the Second proviso to the Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company M/s. L.U Krishnan & Co., Chartered Accountants, Chennai (FRN 001527S) have issued the Audit Report with unmodified opinion on the Standalone Annual Audited Financial Results of the Company for the year ended 31st March, 2026 which has been approved at the Board meeting held on 26th May 2026.

For Patspin India Limited



T Ravindran
Chief Financial Officer

Place : Kochi

Date 26.05.2026

PATSPIN INDIA LIMITED

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Ref. PILC/2026-27

May 26, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI - 400 001

Dear Sir/Madam,

Sub: Submission of details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings with reference to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023

Ref: **PATSPIN INDIA LTD** (Scrip Code : 514326)

With reference to captioned subject, as required we are providing the following details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual Financial Results being filed with Stock Exchange for the Financial Year ending 31st March, 2026.

Sl No	Particulars	Amount (Rs in crores)
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	NIL
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	NIL
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	NIL
4	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	NIL
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NIL

Kindly take the aforesaid information on record.

Thanking you,
Yours faithfully,
For **PATSPIN INDIA LTD**



T Ravindran
Chief Financial Officer

PATSPIN INDIA LIMITED

CIN: L18101KL1991PLC006194

CORPORATE / REGISTERED OFFICE

3rd Floor, Palal Towers, MG Road, Ravipuram, Kochi 682018, India

Phone: 91-484-2661900

Email: cs@patspin.com fin.ho@patspin.com

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ISO 9001:2005 / 14001:2005 Certified



Ref. PILC/2026-27

May 26, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

Dear Sir/Madam,

Sub: Appointment of Internal Auditors - Submission of details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Circular')

Ref: PATSPIN INDIA LTD (Scrip Code : 514326)

With reference to captioned subject, as required we are providing the following details of w.r.t Appointment of Internal Auditors of the Company for the Financial Year 2026-27.

SN	Particulars	Details
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s Varma & Varma , Chartered Accountants, Kochi (FRN:004532S) as Internal Auditors of the Company for the Financial Year 2026-27
2	Date of appointment /re-appointment / cessation (as applicable) and term of appointment / re-appointment	Date of appointment is 26 May 2026. To conduct Internal Audits of the Company for the Financial Year 2026-27 with effect from 1st April, 2026
3	Brief profile (in case of appointment)	Varma & Varma was founded in the year 1935. Starting with its first office in Kochi, the firm today has 35 partners located across 9 offices spread over the States of Kerala, Tamil Nadu, Karnataka, Telangana and, Maharashtra. The firm engages over 600+ personnel across these offices. The firm is empaneled with the Comptroller & Auditor General of India (CAG), the Reserve Bank of India (RBI), World Bank, Securities and Exchange Board of India (SEBI), NPS Trust, Audit Bureau of Circulations (ABC), Asian Development Bank, Indian Banks Association – For Forensic Audits etc.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Kindly take the aforesaid information on record.

Thanking you,
Yours faithfully,
For PATSPIN INDIA LTD

Veena Vishwanath Bhandary
Company Secretary

PATSPIN INDIA LIMITED

CIN: L18101KL1991PLC006194

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