



Date: 29/06/2026

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

Respected Sir/Ma'am,

**Sub: Clarification on non-submission of Statement of Deviation or Variation (SOD) signed by auditor.**  
**Ref: Pattech Fitwell Tube Components Limited (Symbol: PATTECH)**

With reference to the observation raised by the Exchange stating:

“1. Financial results submitted is not as per format prescribed by SEBI-SOD not signed by auditor.”

We wish to submit the following clarification for your kind consideration:

The Financial Results submitted to the Exchange dated May 29, 2026 is as per format prescribed by SEBI only and the requirement for submitting a Statement of Deviation or Variation (SOD) signed by the Statutory Auditor along with the financial Results is applicable only in respect of Initial Public Offer (IPO) proceeds.

In this regard, we respectfully submit that we submit that the Company had previously raised funds through an Initial Public Offer (IPO) and had fully utilized the IPO proceeds as on September 30, 2023 for the purposes stated in the offer document. The Company has already submitted the requisite disclosure regarding utilization of the IPO proceeds to the Exchange as on November 03, 2023. Accordingly, Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019 and NSE Circular No. NSE/CML/2024/23 dated September 5, 2024, **no further disclosure in respect of the IPO proceeds is required after full utilization of the issue proceeds.**

Further, the funds raised under the Preferential Issue (allotted on August 13, 2025) are governed by the applicable provisions of Regulation 32 of the SEBI (LODR) Regulations, 2015 and In compliance therewith, the Company has already submitted the Statement of Deviation or Variation (SOD) for the **utilization of the preferential issue proceeds, duly signed by the Managing Director, along with the Audited Standalone Financial Results for the half year and financial year ended March 31, 2026, on May 29, 2026.**

In view of the above, we respectfully submit that the Company has duly complied with the applicable requirements and that there is no separate regulatory requirement for submission of an auditor-signed Statement of Deviation or Variation for the said preferential issue. Thus, Financial Results submitted is as per format prescribed by SEBI only.

Kindly take the above information on your record.

Thanking you.

Yours faithfully,

**For Pattech Fitwell Tube Components Limited**

**Bharatbhai Limbani**  
**Chairman & Managing Director**  
**DIN: 09710373**  
**Place: Vadodara**



**PATTECH FITWELL TUBE COMPONENTS LIMITED**

CIN: L28990GJ2022PLC134839

**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:** tubefitwell@gmail.com; **Contact No:** +91 265 283 0151, +91 98986 95369