

PTL ENTERPRISES LIMITED

Website: www.ptlenterprise.com

E.mail : investors@ptlenterprise.com

CIN - L25111KL1959PLC009300

Dated: 13.11.2025

The Secretary National Stock Exchange of India Ltd. Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400051 Trading Symbol: PTL	The Secretary BSE Ltd. Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code:509220
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Sub: Outcome of the Board Meeting

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. 13th November, 2025 have, inter alia, considered and approved the following businesses:

1. Un-audited Financial Results of the Company for the Quarter and Half year ended 30th September, 2025 as recommended by Audit Committee. Pursuant to the Regulation 33 of Listing Regulations, we are enclosing the following:
 - a) Statement showing the unaudited Financial Results of the Company under Indian Accounting Standards (IND AS) for the Quarter and Half Year ended 30 September, 2025,
 - b) Limited Review Report with respect to the unaudited Financial Results of the Company under Indian Accounting Standards (IND AS) for the Quarter and Half Year ended 30 September 2025

The above information will also be available on the Company's website www.ptlenterprise.com

The Meeting commenced at 3:30 P.M .and concluded at 3:59 P.M.

Please take the above information on your records.

Thanking you
Yours Faithfully

For PTL Enterprises Limited

Jyoti Upmanyu
Company Secretary

Corporate Office : C/o Apollo Tyres Limited, Apollo House, 7, Institutional Area, Sector -32, Gurgaon -122001 (Haryana)

Tel.: (0124) - 2383002, 2383003, Fax : (0124) - 2383021, 2383017

Registered Office : 3rd Floor, Areekal Mansion, Near Manorama Junction, Panampilly Nagar, Kochi - 682036

Tel.: (0484) - 4012046, 4012047, (Fax) : (0484) - 4012048

Independent Auditor's Review Report on the Quarter and Half Year ended September 30, 2025 Unaudited Financial Results of PTL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
PTL Enterprises Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **PTL Enterprises Limited** ("the Company"), for the quarter and half year ended September 30, 2025 ("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 amended.
2. 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SCV & Co. LLP
Chartered Accountants
Firm Regn. No. 000235N/N500089



Abhinav Khosla
(Abhinav Khosla)
PARTNER
MEMBERSHIP NO.: 087010
UDIN: 25087010BMMLSA3186

Place: New Delhi
Dated: November 13, 2025

PTL ENTERPRISES LIMITED

Website: www.ptlenterprise.com

E.mail : Investors@ptlenterprise.com

CIN - L25111KL1959PLC009300

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Lakhs

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2025	30.09.2024	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(UNAUDITED)			(UNAUDITED)		(AUDITED)
1	Revenue from operations	1,809.19	1,608.31	1,609.19	3,217.50	3,217.50	6,434.11
2	Other Income	583.48	10.69	656.28	574.17	661.97	675.65
3	Total Income (1 + 2)	2,172.67	1,619.00	2,265.45	3,791.67	3,879.47	7,109.77
4	Expenses						
	(a) Employee benefits expense	77.77	76.13	68.17	153.90	137.43	281.22
	(b) Finance costs	116.16	118.97	131.76	235.13	265.27	515.10
	(c) Depreciation and amortization expense	51.28	51.36	52.12	102.64	104.24	208.23
	(d) Other expenses	66.85	70.89	79.42	137.74	164.15	321.64
	Total expenses	312.06	317.35	331.47	629.41	671.09	1,326.19
5	Profit before exceptional items and tax (3 - 4)	1,860.61	1,301.65	1,933.98	3,162.26	3,208.38	5,783.58
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5 + 6)	1,860.61	1,301.65	1,933.98	3,162.26	3,208.38	5,783.58
8	Tax expense						
	(a) Current tax	383.04	379.57	354.52	762.61	717.17	1,522.05
	(b) Deferred tax	-	-	(11.13)	-	(22.43)	(28.25)
	(c) Income tax charge/(credit) for earlier years	-	-	200.00	-	600.00	660.27
	Total tax expense	383.04	379.57	543.39	762.61	1,294.74	2,154.07
9	Profit for the period / year (7 - 8)	1,477.57	922.08	1,390.59	2,399.65	1,913.64	3,629.51
10	Other comprehensive income (OCI)						
	(i) Items that will not be reclassified subsequently to profit or loss						
	a. Gain / (Loss) on remeasurement of defined benefit plans	25.94	12.56	(145.16)	38.50	(162.51)	50.25
	b. Gain / (Loss) on change in fair value of investment in equity instruments carried at fair value through OCI	2,594.97	2,444.54	639.34	5,039.51	8,746.62	(4,341.07)
	c. Deferred tax adjustment on revaluation	-	-	12.58	-	25.15	4,009.06
	(ii) Income tax relating to items (a & b) that will not be reclassified to profit or loss	(377.82)	(355.93)	(1,204.84)	(733.75)	(2,144.61)	(279.94)
	Other comprehensive income for the period / year	2,243.09	2,101.17	(697.88)	4,344.26	6,464.65	(581.70)
11	Total comprehensive income for the period / year (9 + 10)	3,720.66	3,023.25	692.71	6,743.91	8,378.29	3,067.81
12	Paid-up equity share capital (equity shares of ₹ 1 each)	1,323.77	1,323.77	1,323.77	1,323.77	1,323.77	1,323.77
13	Reserves excluding revaluation reserves						54,222.49
14	Earnings per share (of ₹ 1 each) (not annualised)						
	Basic (Rs.)	1.12	0.70	1.05	1.81	1.45	2.74
	Diluted (Rs.)	1.12	0.70	1.05	1.81	1.45	2.74
	(See accompanying notes to the financial results)						



Corporate Office : C/o Apollo Tyres Limited, Apollo House, 7, Institutional Area, Sector -32, Gurgaon -122001 (Haryana)

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STATEMENT OF ASSETS AND LIABILITIES

₹ Lakhs

SL. NO.	PARTICULARS	AS AT	AS AT
		30.09.2025 (UNAUDITED)	31.03.2025 (AUDITED)
A.	Assets		
1.	Non-current assets		
(a)	Property, plant and equipment	60,694.81	60,795.82
(b)	Right of use assets	11.06	3.97
(c)	Capital work-in-progress	26.01	23.95
(d)	Financial assets		
i.	Investments	50,819.68	45,780.17
ii.	Other Financial Assets	161.06	133.80
(e)	Other non-current assets	1.19	-
	Total non-current assets	1,11,713.85	1,06,737.51
2.	Current assets		
(a)	Financial assets		
i.	Cash and cash equivalents	81.54	62.15
ii.	Bank balances other than (i) above	166.54	151.84
iii.	Loans	-	-
iv.	Other financial assets	43.37	43.44
(b)	Other current assets	60.06	23.67
	Total current assets	351.51	281.10
	Total assets (1+2)	1,12,065.36	1,07,018.61
B.	Equity and liabilities		
1.	Equity		
(a)	Equity share capital	1,323.77	1,323.77
(b)	Other equity	88,185.75	83,758.44
	Total equity	89,509.52	85,082.21
2.	Non-current liabilities		
(a)	Financial liabilities		
i.	Borrowings	-	470.38
ii.	Lease liabilities	8.56	3.68
iii.	Other financial liabilities	4,006.36	3,829.50
(b)	Provisions	2,009.49	1,967.33
(c)	Deferred tax liabilities (net)	12,634.52	11,900.76
(d)	Other non-current liabilities	1,127.97	1,289.48
	Total non-current liabilities	19,786.90	19,461.13
3.	Current liabilities		
(a)	Financial liabilities		
i.	Borrowings	915.42	866.65
ii.	Lease liabilities	3.59	1.54
iii.	Trade payables		
-	total outstanding dues of micro enterprises and small enterprises; and	-	-
-	total outstanding dues of creditors other than micro enterprises and small enterprises	38.59	9.67
iv.	Other financial liabilities	456.67	419.20
(b)	Other current liabilities	597.09	674.07
(c)	Provisions	41.18	40.70
(d)	Current tax liabilities (net)	716.40	463.44
	Total current liabilities	2,768.94	2,475.27
	Total liabilities (2+3)	22,555.84	21,936.40
	Total equity and liabilities (1+2+3)	1,12,065.36	1,07,018.61



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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Lakhs

SL. NO.	PARTICULARS	HALF YEAR ENDED	
		30.09.2025	30.09.2024
		(UNAUDITED)	
A	CASH FLOW FROM OPERATING ACTIVITIES		
(i)	Net profit before tax	3,162.26	3,208.38
	Adjustments for:		
	Depreciation and amortization expense	102.64	104.24
	Net gain on disposal of property, plant and equipment	-	-
	Interest income	(23.27)	(17.21)
	Dividend income	(537.28)	(644.71)
	Income on account of financial liabilities measured at amortised cost	(161.52)	(161.52)
	Finance charges	235.13	265.27
	Provisions no longer required written back	(13.64)	-
(ii)	Operating profit before working capital changes	2,764.34	2,754.45
	Adjustments for changes in working capital:		
	Loans and other financial assets	(27.19)	415.00
	Other non-current assets	(1.19)	-
	Other assets	(36.39)	10.20
	Other financial liabilities	35.17	(71.10)
	Trade payable	28.92	(25.04)
	Other current liabilities	(65.38)	79.79
	Provisions	81.14	111.74
(iii)	Cash generated from operations	2,779.42	3,275.04
	Direct taxes paid (net of refund)	(509.65)	(1,149.89)
	Net cash from operating activities	2,269.77	2,125.15
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant & equipment	(2.06)	(7.29)
	Interest received	23.25	17.22
	Dividend received	537.26	644.71
	Net cash used in investing activities	558.45	654.64
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Payment of final dividend	(2,316.60)	(2,316.60)
	Payment of lease liabilities	(2.04)	(2.04)
	Repayment of long term borrowings	(421.61)	(378.10)
	Finance charges paid	(68.58)	(111.73)
	Net cash used in financing activities	(2,808.83)	(2,808.47)
	Net (decrease) / Increase in cash & cash equivalents (A+B+C)	19.39	(28.68)
	Cash & cash equivalents as at the beginning of the year	62.15	57.92
	Cash & cash equivalents as at the end of the period	81.54	29.24



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NOTES:

- 1 The Company's operation predominantly comprise of only one business segment - Income from lease of Plant to Apollo Tyres Ltd.
- 2 The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015, as amended (Ind AS), as prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and other recognized accounting practices and policies to the extent applicable.
- 3 Previous year's / period's figures have been regrouped / reclassified wherever necessary to correspond with the current year's / period's classification.
- 4 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2025. The results of the Company have undergone limited review by the Statutory Auditors. The Statutory Auditors have expressed an unmodified conclusion on the aforesaid results.

For and on behalf of the Board of Directors of
PTL ENTERPRISES LTD.

Onkar Kanwar

Place: Gurugram

Date : November 13, 2025

ONKAR KANWAR
CHAIRMAN

