

# PTL ENTERPRISES LIMITED

Website: [www.ptlenterprise.com](http://www.ptlenterprise.com)

E.mail : [investors@ptlenterprise.com](mailto:investors@ptlenterprise.com)

CIN - L25111KL1959PLC009300

Date: May 14, 2026

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| <b>The Secretary</b><br><b>National Stock Exchange of India Ltd.</b><br><b>Exchange Plaza,</b><br><b>Bandra-Kurla Complex,</b><br><b>Bandra (E),</b><br><b>Mumbai – 400051</b><br><b>Trading Symbol: PTL</b> | <b>The Secretary</b><br><b>BSE Ltd.</b><br><b>Phiroze Jeejeebhoy Towers,</b><br><b>Dalal Street,</b><br><b>Mumbai – 400001</b><br><b>Scrip Code:509220</b> |
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## Sub: Outcome of the Board Meeting held on May 14, 2026

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing regulations”), we wish to inform you that Board of Directors of the Company in their meeting held today, inter alia, considered and approved the following:

1. Audited Financial Results of the Company for the quarter and year ended March 31, 2026.
2. Recommended the Final Dividend of Re.1 per equity share of Re. 1/- each (i.e 100%) for the financial year ended March 31, 2026, subject to the approval of the Shareholders in the ensuing Annual General Meeting (“AGM”) of the Company, which shall be paid on or before 30 days from the conclusion of Annual General Meeting.
3. The Board of Directors at its meeting held today, based on recommendation of Nomination and Remuneration Committee, have recommended re-appointment of Mr. Harish Bahadur as Non-Executive, Non Independent Director of the Company, liable to retire by rotation, to the shareholders for their approval by way of special resolution under Regulation 17(1A) of SEBI Listing Regulations at the ensuing Annual General Meeting. Mr. Harish Bahadur is not debarred from holding the office of Director pursuant to any order of the SEBI or any other Authority.

The details, as required under Regulation 30 and Schedule III of SEBI Listing Regulations, are provided in “Annexure A”.

Pursuant to Regulation 33 of SEBI Listing Regulations, please find enclosed herewith the Audited Financial Results of the Company for the quarter and year ended March 31, 2026

**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

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alongwith Auditors' Report for the said period issued by the Statutory Auditors of the Company and declaration on Audit Report with unmodified opinion.

In terms of Regulation 47 of SEBI Listing Regulations, the extract of the Audited Financial Results for the quarter and year ended March 31, 2026, along with the Quick Response (QR) code and the details of the webpage where the complete financial results are accessible, shall be published in the newspapers.

The full format of the financial results shall be available on the website of the Stock Exchanges where equity shares of the Company are listed i.e. [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) and on Company's website [www.ptlenterprise.com](http://www.ptlenterprise.com).

The meeting of the Board of directors commenced at 12:30 P.M. and concluded at 12:59 P.M.

Please take the above information on your records.

Thanking you,

Yours Faithfully,

**For PTL Enterprises Limited**

**Jyoti Upmanyu**  
**Company Secretary and Compliance Officer**

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## Annexure-A

### Information as per Regulation 30 and Schedule III of SEBI Listing Regulations

#### **Information about change in Director – Re-appointment of Mr. Harish Bahadur as Non- Executive Non-Independent Director.**

| S. No | Particulars   | Details   |
|-------|---|---|
| 1.    | Reason for Change   | Re-appointment of Mr. Harish Bahadur (DIN: 00032919) due to liable to retire by rotation.   |
| 2.    | Date of appointment & term of appointment/re-appointment;                             | Date of Re-appointment- with effect from date of ensuing Annual General Meeting.<br><br>Terms- Non-Executive, Non-Independent Director, Liable to retire by rotation. |
| 3.    | Brief profile   | Profile attached - as Annexure B  |
| 4.    | Disclosure of relationships between directors (in case of appointment of a director). | Mr. Harish Bahadur has no relationship with any member of the Board of Directors of the Company   |

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## Annexure B

### Brief Profile

**Mr. Harish Bahadur** is a seasoned finance professional with over 51 years of leadership experience in fiscal management including taxation, corporate investments, accounting, commercial operation, governance, and financial management. A Graduate from prestigious Sri Ram College of Commerce, Mr. Bahadur held several leadership positions at Apollo Tyres Group and also serves on the Boards of many companies including PTL Enterprises.

Over the course of his distinguished career, he has developed deep expertise in financial governance, corporate investment management, taxation frameworks, and strategic commercial operations. His long-standing industry experience and leadership have contributed significantly in strategic organizational growth and improving governance and processes.

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## **Independent Auditors' Report**

**on the Annual Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

**To the Board of Directors of PTL Enterprises Limited**

**Report on the audit of the Annual Financial Results**

### **Opinion**

We have audited the accompanying Annual Financial Results of **PTL Enterprises Limited** (hereinafter referred to as the "Company") for the quarter and year ended March 31, 2026, 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, the aforesaid Annual 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 profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

### **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 SAs are further described in the Auditor's Responsibilities for the Audit of the 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 statements 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 Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the Financial Results.

### **Management's and Board of Directors' Responsibilities for the Annual Financial Results**

These Annual Financial Results have been prepared on the basis of the Ind AS Financial Statements and has been approved by Company's Board of Directors. The Company's Management and the Board of Directors are responsible



for the preparation and presentation of these Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Annual Financial Results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Annual 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 Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion whether the Company has adequate internal financial controls with reference to Ind AS Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Annual Financial Results made by the Management and Board of Directors.



- Conclude on the appropriateness of the Management and 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 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 Annual 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 Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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

The Annual Financial Results include the results for the quarter ended March 31, 2026, and the corresponding previous quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the respective full financial year and the published year to date figures up to the end of third quarter of the respective financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

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



*Abhinav Khosla*

(Abhinav Khosla)

Partner

Membership No. 087010

Place: New Delhi  
Date: May 14, 2026  
UDIN:26087010PSBZTV7476

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CIN - L25111KL1959PLC009300

## STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

₹ Lakhs

| SL. NO. | PARTICULARS  | QUARTER ENDED               |                 |                             | YEAR ENDED        |                 |
|---------|--|-----------------------------|-----------------|-----------------------------|-------------------|-----------------|
|         |  | 31.03.2026                  | 31.12.2025      | 31.03.2025                  | 31.03.2026        | 31.03.2025      |
|         |  | (AUDITED)<br>(Refer note 5) | (UNAUDITED)     | (AUDITED)<br>(Refer note 5) | (AUDITED)         |                 |
| 1       | Revenue from operations  | 1,607.42                    | 1,609.19        | 1,607.42                    | 6,434.11          | 6,434.11        |
| 2       | Other income   | 393.74                      | 7.93            | 5.29                        | 962.20            | 675.66          |
| 3       | <b>Total income (1 + 2)</b>  | <b>2,001.16</b>             | <b>1,617.12</b> | <b>1,612.71</b>             | <b>7,396.31</b>   | <b>7,109.77</b> |
| 4       | <b>Expenses</b>  |                             |                 |                             |                   |                 |
|         | (a) Employee benefits expense  | 69.49                       | 105.11          | 67.48                       | 314.86            | 281.22          |
|         | (b) Finance costs  | 106.67                      | 113.54          | 121.66                      | 455.34            | 515.10          |
|         | (c) Depreciation and amortization expense  | 55.88                       | 56.20           | 51.87                       | 214.72            | 208.23          |
|         | (d) Other expenses   | 57.68                       | 61.93           | 84.46                       | 257.35            | 321.64          |
|         | <b>Total expenses</b>  | <b>289.72</b>               | <b>336.78</b>   | <b>325.47</b>               | <b>1,242.27</b>   | <b>1,326.19</b> |
| 5       | <b>Profit before exceptional items and tax (3 - 4)</b>   | <b>1,711.44</b>             | <b>1,280.34</b> | <b>1,287.24</b>             | <b>6,154.04</b>   | <b>5,783.58</b> |
| 6       | Exceptional items  | -                           | -               | -                           | -                 | -               |
| 7       | <b>Profit before tax (5 + 6)</b>   | <b>1,711.44</b>             | <b>1,280.34</b> | <b>1,287.24</b>             | <b>6,154.04</b>   | <b>5,783.58</b> |
| 8       | <b>Tax expense</b>   |                             |                 |                             |                   |                 |
|         | (a) Current tax  | 386.95                      | 387.55          | 379.77                      | 1,537.11          | 1,522.05        |
|         | (b) Deferred tax   | -                           | -               | (28.25)                     | -                 | (28.25)         |
|         | (c) Income tax charge/(credit) for earlier years   | -                           | -               | 60.27                       | -                 | 660.27          |
|         | <b>Total tax expense</b>   | <b>386.95</b>               | <b>387.55</b>   | <b>411.79</b>               | <b>1,537.11</b>   | <b>2,154.07</b> |
| 9       | <b>Profit for the period / year (7 - 8)</b>  | <b>1,324.49</b>             | <b>892.79</b>   | <b>875.45</b>               | <b>4,616.93</b>   | <b>3,629.51</b> |
| 10      | <b>Other comprehensive income (OCI)</b>  |                             |                 |                             |                   |                 |
|         | (i) Items that will not be reclassified subsequently to profit or loss   |                             |                 |                             |                   |                 |
|         | a. Gain / (Loss) on remeasurement of defined benefit plans   | 67.76                       | 16.14           | 294.02                      | 122.40            | 50.25           |
|         | b. Gain / (Loss) on change in fair value of investment in equity instruments carried at fair value through OCI | (9,423.57)                  | 2,906.59        | (11,105.19)                 | (1,477.47)        | (4,341.07)      |
|         | c. Deferred tax adjustment on revaluation  | -                           | -               | 3,971.34                    | -                 | 4,009.06        |
|         | (ii) Income tax relating to items (a & b) that will not be reclassified to                                     | 1,372.07                    | (423.20)        | 1,616.92                    | 215.12            | (279.94)        |
|         | <b>Other comprehensive income for the period / year</b>  | <b>(7,983.74)</b>           | <b>2,499.53</b> | <b>(5,222.91)</b>           | <b>(1,139.95)</b> | <b>(561.70)</b> |
| 11      | <b>Total comprehensive income for the period / year (9 + 10)</b>   | <b>(6,659.25)</b>           | <b>3,392.32</b> | <b>(4,347.46)</b>           | <b>3,476.98</b>   | <b>3,067.81</b> |
| 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        |
| 13      | Reserves excluding revaluation reserves  |                             |                 |                             | 53,423.14         | 54,222.49       |
| 14      | <b>Earnings per share (of ₹ 1 each) (not annualised)</b>   |                             |                 |                             |                   |                 |
|         | Basic (Rs.)  | 1.00                        | 0.67            | 0.66                        | 3.49              | 2.74            |
|         | Diluted (Rs.)  | 1.00                        | 0.67            | 0.66                        | 3.49              | 2.74            |
|         | (See accompanying notes to the financial results)  |                             |                 |                             |                   |                 |

*Arise Kumar*

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## STATEMENT OF ASSETS AND LIABILITIES

₹ Lakhs

| SL NO.    | PARTICULARS  | AS AT             | AS AT             |
|-----------|--|-------------------|-------------------|
|           |  | 31.03.2026        | 31.03.2025        |
|           |  | (AUDITED)         |                   |
| <b>A.</b> | <b>Assets</b>  |                   |                   |
| <b>1.</b> | <b>Non-current assets</b>  |                   |                   |
| (a)       | Property, plant and equipment  | 60,619.76         | 60,795.62         |
| (b)       | Right of use assets  | 68.07             | 3.97              |
| (c)       | Capital work-in-progress   | 1.71              | 23.95             |
| (d)       | Financial assets   |                   |                   |
|           | i. Investments   | 44,302.70         | 45,780.17         |
|           | ii. Other Financial Assets   | 163.55            | 133.80            |
| (e)       | Other non-current assets   | 4.12              | -                 |
|           | <b>Total non-current assets</b>  | <b>105,159.91</b> | <b>106,737.51</b> |
| <b>2.</b> | <b>Current assets</b>  |                   |                   |
| (a)       | Financial assets   |                   |                   |
|           | i. Cash and cash equivalents   | 287.06            | 62.15             |
|           | ii. Bank balances other than (i) above   | 302.78            | 151.84            |
|           | iii. Loans   | -                 | -                 |
|           | iv. Other financial assets   | 15.62             | 43.44             |
| (b)       | Other current assets   | 41.52             | 23.67             |
|           | <b>Total current assets</b>  | <b>646.98</b>     | <b>281.10</b>     |
|           | <b>Total assets (1+2)</b>  | <b>105,806.89</b> | <b>107,018.61</b> |
| <b>B.</b> | <b>Equity and liabilities</b>  |                   |                   |
| <b>1.</b> | <b>Equity</b>  |                   |                   |
| (a)       | Equity share capital   | 1,323.77          | 1,323.77          |
| (b)       | Other equity   | 82,933.16         | 83,758.44         |
|           | <b>Total equity</b>  | <b>84,256.93</b>  | <b>85,082.21</b>  |
|           | <b>Liabilities</b>   |                   |                   |
| <b>2.</b> | <b>Non-current liabilities</b>   |                   |                   |
| (a)       | Financial liabilities  |                   |                   |
|           | i. Borrowings  | -                 | 470.38            |
|           | ii. Lease liabilities  | 50.78             | 3.68              |
|           | iii. Other financial liabilities   | 4,190.44          | 3,829.50          |
| (b)       | Provisions   | 2,051.43          | 1,967.33          |
| (c)       | Deferred tax liabilities (net)   | 11,685.64         | 11,900.76         |
| (d)       | Other non-current liabilities  | 967.33            | 1,289.48          |
|           | <b>Total non-current liabilities</b>   | <b>18,945.62</b>  | <b>19,461.13</b>  |
| <b>3.</b> | <b>Current liabilities</b>   |                   |                   |
| (a)       | Financial liabilities  |                   |                   |
|           | i. Borrowings  | 470.69            | 866.65            |
|           | ii. Lease liabilities  | 19.56             | 1.54              |
|           | iii. Trade payables  |                   |                   |
|           | - total outstanding dues of micro enterprises and small enterprises: and                 | 5.55              | -                 |
|           | - total outstanding dues of creditors other than micro enterprises and small enterprises | 16.10             | 9.67              |
|           | iv. Other financial liabilities  | 581.95            | 419.20            |
| (b)       | Other current liabilities  | 583.72            | 674.07            |
| (c)       | Provisions   | 43.64             | 40.70             |
| (d)       | Current tax liabilities (net)  | 883.13            | 463.44            |
|           | <b>Total current liabilities</b>   | <b>2,604.34</b>   | <b>2,475.27</b>   |
|           | <b>Total liabilities (2+3)</b>   | <b>21,549.96</b>  | <b>21,936.40</b>  |
|           | <b>Total equity and liabilities (1+2+3)</b>  | <b>105,806.89</b> | <b>107,018.61</b> |



*Onkar Kumar*

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026**

₹ Lakhs

| SL. NO.  | PARTICULARS   | YEAR ENDED        |                   |
|----------|---|-------------------|-------------------|
|          |   | 31.03.2026        | 31.03.2025        |
|          |   | (AUDITED)         |                   |
| <b>A</b> | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                              |                   |                   |
| (i)      | Net profit before tax   | 6,154.04          | 5,783.58          |
|          | Adjustments for:  |                   |                   |
|          | Depreciation and amortization expense                                   | 214.72            | 208.23            |
|          | Interest income   | (48.86)           | (28.41)           |
|          | Dividend income   | (913.34)          | (644.71)          |
|          | Income on account of financial liabilities measured at amortised cost   | (322.15)          | (322.15)          |
|          | Finance charges   | 455.34            | 515.10            |
|          | Provisions no longer required written back                              | -                 | (2.49)            |
| (ii)     | Operating profit before working capital changes                         | 5,539.75          | 5,509.15          |
|          | Adjustments for changes in working capital:                             |                   |                   |
|          | Loans and other financial assets  | (1.47)            | 446.06            |
|          | Other non-current assets  | (4.12)            | -                 |
|          | Other assets  | (17.85)           | (3.89)            |
|          | Other financial liabilities   | 33.65             | (36.60)           |
|          | Trade payable   | 11.98             | (26.01)           |
|          | Other current liabilities   | (90.35)           | (551.12)          |
|          | Provisions  | 209.44            | 208.96            |
| (iii)    | Cash generated from operations  | 5,681.03          | 5,546.55          |
|          | Direct taxes paid (net of refund)                                       | (1,117.42)        | (2,899.38)        |
|          | <b>Net cash from operating activities</b>                               | <b>4,563.61</b>   | <b>2,647.17</b>   |
| <b>B</b> | <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                              |                   |                   |
|          | Purchase of property, plant & equipment                                 | (3.77)            | (14.98)           |
|          | Interest received   | 38.65             | 28.42             |
|          | Dividend received   | 913.34            | 644.71            |
|          | <b>Net cash used in investing activities</b>                            | <b>948.22</b>     | <b>658.15</b>     |
| <b>C</b> | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                              |                   |                   |
|          | Payment of final dividend   | (2,316.60)        | (2,316.60)        |
|          | Payment of Interim dividend   | (1,985.66)        | -                 |
|          | Payment of lease liabilities  | (4.63)            | (4.08)            |
|          | Repayment of long term borrowings                                       | (866.34)          | (775.82)          |
|          | Finance charges paid  | (113.69)          | (204.59)          |
|          | <b>Net cash used in financing activities</b>                            | <b>(5,286.92)</b> | <b>(3,301.09)</b> |
|          | <b>Net (decrease) / increase in cash &amp; cash equivalents (A+B+C)</b> | <b>224.91</b>     | <b>4.23</b>       |
|          | Cash & cash equivalents as at the beginning of the year                 | 62.15             | 57.92             |
|          | <b>Cash &amp; cash equivalents as at the end of the period</b>          | <b>287.06</b>     | <b>62.15</b>      |



*Anil Kumar*

**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 The Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"), which consolidate and replace existing multiple labour legislations. In accordance with Ind AS 19 – Employee Benefits, changes to employee benefit plans resulting from the new labour codes are treated as plan amendments, requiring immediate recognition of past service cost as expense in the statement of profit and loss. The implementation of the Labour Codes had resulted in an increase of ₹ 2.45 lakhs in the provision for gratuity and long-term compensated absences, which had been recognized as an employee benefit expense in the financial results during the previous quarter ended 31st December, 2025. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications/additional guidance from authorities and will continue to assess the accounting implications basis such developments/guidance.
- 4 Previous year's / period's figures have been regrouped / reclassified wherever necessary to correspond with the current year's / period's classification.
- 5 The figures of current quarter (i.e., three months ended March 31, 2026) and the corresponding previous quarter (i.e., three months ended March 31, 2025) are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the respective financial years, which have been subject to limited review.
- 6 The Board of Directors at their meeting held on May 14, 2026 considered and recommended a final dividend aggregating Rs. ~~123.77~~ Lakhs i.e. ₹. 1 per share (face value Rs 1.00 per share) for the financial year 2025-26. Final dividend is subject to approval of shareholders.
- 7 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 14, 2026. The results of the Company have been audited by the Statutory Auditors. The Statutory Auditors have expressed an unmodified opinion on the aforesaid results.

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



*Onkar Kanwar*

ONKAR KANWAR  
CHAIRMAN

Place: Gurugram  
Date : May 14, 2026