PTL ENTERPRISES LIMITED

Website: www.ptlenterprise.com | E.mail : investors@ptlenterprise.com | CIN - L25111KL1959PLC009300

Dated: 4.11.2026

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

Sub: Outcome of the Board Meeting held on November 4, 2026.

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. 4th November, 2026 have, inter alia, considered and approved the following business:

Un-audited Financial Results of the Company for the Quarter and half year ended 30th September, 2026 as recommended by Audit Committee.

Pursuant to Regulation 33 of Listing Regulations, we are enclosing the Statement showing the unaudited Financial Results of the Company under Indian Accounting Standards (IND AS) for the Quarter and half year ended 30th September, 2026 along with Limited Review Report for the said period issued by the Statutory Auditors of the Company.

In terms of Regulation 47 of SEBI Listing Regulations, the extract of the Un-audited Financial Results for the quarter and half year ended September 30, 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 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 and www.bseindia.com and on Company's website www.ptlenterprise.com

The Meeting commenced at 12:30 P.M .and concluded at 01:10 P.M.

Please take the above information on your records.

Thanking you
Yours Faithfully

For PTL Enterprises Limited

Jyoti Upmanyu
Digitally signed by Jyoti Upmanyu
Date: 2026.11.04 13:11:19 +05'30'

Jyoti Upmanyu
Company Secretary

S C V & Co. LLP
CHARTERED ACCOUNTANTS

B-41, Panchsheel Enclave, New Delhi-110 017
T: +91-11-41749444
E: delhi@scvindia.com W: www.scvindia.com

Independent Auditor's Review Report on the Statement of Unaudited Financial Results for the Quarter and Half Year ended September 30, 2026 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, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Company's management is responsible for the preparation of the Statement 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, as amended ("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. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Act, as amended, 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 the Listing Regulations, 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

SCV & Co. LLP New Delhi NCR Chartered Accountants

(Abhinav Khosla)
PARTNER
MEMBERSHIP NO.: 087010
UDIN: 26087010EDMZBT8793

Place: New Delhi
Dated: November 04, 2026

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, 2026

₹ Lakhs

SL. NO.	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(UNAUDITED)			(UNAUDITED)		(AUDITED)
1	Revenue from operations	1,609.19	1,608.31	1,609.19	3,217.50	3,217.50	6,434.11
2	Other income	283.48	13.00	563.48	296.48	574.17	962.20
3	**Total income (1 + 2)**	**1,892.67**	**1,621.31**	**2,172.67**	**3,513.98**	**3,791.67**	**7,396.31**
4	**Expenses**						
	(a) Employee benefits expense	84.20	79.75	77.77	163.95	153.90	314.86
	(b) Finance costs	100.01	103.44	116.16	203.45	235.13	455.34
	(c) Depreciation and amortization expense	55.90	55.89	51.28	111.79	102.64	214.72
	(d) Other expenses	182.41	123.39	66.85	305.80	137.74	257.35
	Total expenses	**422.52**	**362.47**	**312.06**	**784.99**	**629.41**	**1,242.27**
5	**Profit before exceptional items and tax (3 - 4)**	**1,470.15**	**1,258.84**	**1,860.61**	**2,728.99**	**3,162.26**	**6,154.04**
6	**Exceptional items**	-	-	-	-	-	-
7	**Profit before tax (5 + 6)**	**1,470.15**	**1,258.84**	**1,860.61**	**2,728.99**	**3,162.26**	**6,154.04**
8	**Tax expense**						
	(a) Current tax	385.84	383.63	383.04	769.47	762.61	1,537.11
	(b) Deferred tax	-	-	-	-	-	-
	Total tax expense	**385.84**	**383.63**	**383.04**	**769.47**	**762.61**	**1,537.11**
9	**Profit for the period / year (7 - 8)**	**1,084.31**	**875.21**	**1,477.57**	**1,959.52**	**2,399.65**	**4,616.93**
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	17.20	30.60	25.94	47.80	38.50	122.40
	b. Gain / (Loss) on change in fair value of investment in equity instruments carried at fair value through OCI	(2,740.04)	1,923.40	2,594.97	(816.64)	5,039.51	(1,477.47)
	c. Deferred tax adjustment on revaluation	-	-	-	-	-	-
	(ii) Income tax relating to items (a & b) that will not be reclassified to profit or loss	398.95	(280.05)	(377.82)	118.90	(733.75)	215.12
	Other comprehensive income for the period / year	**(2,323.89)**	**1,673.95**	**2,243.09**	**(649.94)**	**4,344.26**	**(1,139.95)**
11	**Total comprehensive income for the period / year (9 + 10)**	**(1,239.58)**	**2,549.16**	**3,720.66**	**1,309.58**	**6,743.91**	**3,476.98**
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						53,423.14
14	**Earnings per share (of ₹ 1 each) (not annualised)**						
	Basic (Rs.)	0.82	0.66	1.12	1.48	1.81	3.49
	Diluted (Rs.)	0.82	0.66	1.12	1.48	1.81	3.49
	(See accompanying notes to the financial results)						

SCV & Co. LLP * New Delhi * Chartered Accountants

Onkar Kanwar

Corporate Office: C/o Apollo Tyres Limited, Apollo House, 7, Institutional Area, Sector - 32, Gurugram - 122001 (Haryana)
Tel.: (0124) 4966314, 4969101
Regd. Office: 3rd Floor, Areekal Mansion, Near Manorama Junction, Panampilly Nagar, Kochi - 682036
Tel.: (0484) - 4012046, (Fax) : (0484) - 4012048

STATEMENT OF ASSETS AND LIABILITIES

₹ Lakhs

SL. NO.	PARTICULARS	AS AT 30.09.2026 (UNAUDITED)	AS AT 31.03.2026 (AUDITED)
A.	**Assets**		
1.	**Non-current assets**		
(a)	Property, plant and equipment	60,518.32	60,619.76
(b)	Right of use assets	57.72	68.07
(c)	Capital work-in-progress	14.68	1.71
(d)	Financial assets		
	i. Investments	43,486.06	44,302.70
	ii. Other Financial Assets	159.40	163.55
(e)	Other non-current assets	3.30	4.12
	Total non-current assets	**104,239.48**	**105,159.91**
2.	**Current assets**		
(a)	Financial assets		
	i. Cash and cash equivalents	69.54	287.06
	ii Bank balances other than (i) above	363.30	302.78
	iii. Loans	-	-
	iv. Other financial assets	583.72	15.62
(b)	Other current assets	6.90	41.52
	Total current assets	**1,023.46**	**646.98**
	Total assets (1+2)	**105,262.94**	**105,806.89**
B.	**Equity and liabilities**		
1.	**Equity**		
(a)	Equity share capital	1,323.77	1,323.77
(b)	Other equity	82,918.97	82,933.16
	Total equity	**84,242.74**	**84,256.93**
	Liabilties		
2.	**Non-current liabilities**		
(a)	Financial liabilities		
	i. Borrowings	-	-
	ii. Lease liabilities	40.41	50.78
	iii. Other financial liabilities	4,383.77	4,190.44
(b)	Provisions	2,118.06	2,051.43
(c)	Deferred tax liabilities (net)	11,566.74	11,685.64
(d)	Other non-current liabilities	805.82	967.33
	Total non-current liabilities	**18,914.80**	**18,945.62**
3.	**Current liabilities**		
(a)	Financial liabilities		
	i. Borrowings	-	470.69
	ii. Lease liabilities	20.35	19.56
	iii. Trade payables		
	- total outstanding dues of micro enterprises and small enterprises: and	2.45	5.55
	- total outstanding dues of creditors other than micro enterprises and small enterprises	51.14	16.10
	iv. Other financial liabilities	627.07	581.95
(b)	Other current liabilities	448.76	583.72
(c)	Provisions	45.39	43.64
(d)	Current tax liabilities (net)	910.24	883.13
	Total current liabilities	**2,105.40**	**2,604.34**
	Total liabilities (2+3)	**21,020.20**	**21,549.96**
	Total equity and liabilities (1+2+3)	**105,262.94**	**105,806.89**

SCV & Co. LLP Chartered Accountants New Delhi

OK

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Lakhs

SL. NO.	PARTICULARS	HALF YEAR ENDED	
		30.09.2026	30.09.2025
		(UNAUDITED)	
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
(i)	**Net profit before tax**	2,728.99	3,162.26
	Adjustments for:		
	Depreciation and amortization expense	111.79	102.64
	Interest income	(27.85)	(23.27)
	Dividend income	(268.63)	(537.26)
	Income on account of financial liabilities measured at amortised cost	(161.52)	(161.52)
	Finance charges	203.45	235.13
	Provisons no longer required written back	-	(13.64)
(ii)	**Operating profit before working capital changes**	2,586.23	2,764.34
	Adjustments for changes in working capital:		
	Loans and other financial assets	(564.41)	(27.19)
	Other non-current assets	0.82	(1.19)
	Other assets	34.62	(36.39)
	Other financial liabilities	(3.84)	35.17
	Trade payable	31.94	28.92
	Other current liabilities	(134.96)	(65.38)
	Provisions	116.18	81.14
(iii)	**Cash generated from operations**	2,066.58	2,779.42
	Direct taxes paid (net of refund)	(742.36)	(509.65)
	Net cash from operating activities	1,324.22	2,269.77
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant & equipment	(12.97)	(2.06)
	Interest received	18.86	23.25
	Dividend received	268.63	537.26
	Net cash used in investing activities	274.52	558.45
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Payment of final dividend	(1,323.77)	(2,316.60)
	Payment of lease liabilities	(2.31)	(2.04)
	Repayment of long term borrowings	(470.69)	(421.61)
	Finance charges paid	(19.49)	(68.58)
	Net cash used in financing activities	(1,816.26)	(2,808.83)
	Net (decrease) / increase in cash & cash equivalents (A+B+C)	(217.52)	19.39
	Cash & cash equivalents as at the beginning of the year	287.06	62.15
	Cash & cash equivalents as at the end of the period	69.54	81.54

SCV & Co. LLP New Delhi Chartered Accountants

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 notifications dated November 21, 2025, 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 multiple existing labour legislations.
The Company implemented the applicable provisions of the Labour Codes including for employee benefits plans during the year ended March 31, 2026.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 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 4, 2026 and have been subjected to limited review by the Statutory Auditors.The Statutory Auditors have expressed an unmodified conclusion on the aforesaid results.

5 Previous year's / period's figures have been regrouped / reclassified wherever necessary to correspond with the current year's / period's classification.

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

SCV & Co. LLP New Delhi Chartered Accountants

Onkar Kanwar

ONKAR KANWAR
CHAIRMAN

Place: Gurugram
Date : November 4, 2026