

PTL ENTERPRISES LIMITED

Website: www.ptlenterprise.com

E.mail : investors@ptlenterprise.com

CIN - L25111KL1959PLC009300

Date: February 4, 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
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Sub: Outcome of the Board Meeting held on February 4, 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors at its meeting held today i.e. February 4, 2026, inter- alia, considered and approved the following:

1. Un-audited Financial Results of the Company for the Quarter and nine months period ended December 31, 2025 as recommended by Audit Committee. Pursuant to 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 nine months period ended December 31, 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 nine months period ended December 31, 2025
2. Declaration of Interim Dividend for the Financial Year 2025-26 on the paid-up equity share capital of the Company @ 150% (Rs. 1.50/- per equity share of face value of Rs. 1/- each). As informed, vide our letter dated January 23, 2026, the Record Date for the purpose of the said Interim Dividend shall be February 10, 2026. Further, the said Interim Dividend shall be paid to all eligible Members within 30 days from the declaration of dividend.
3. Appointment of Mr. Prateek Rastogi, Chartered Accountant, as an Internal Auditor of the Company w.e.f. February 5, 2026, in place of Mr. Praveen Moon, who, vide his letter dated

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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February 4, 2026, has tendered his resignation from the position of Internal Auditor of the Company, effective from the close of business hours on February 4, 2026.

The details as required under the SEBI Listing Regulations, are provided in "Annexure A".

In terms of Regulation 47 of SEBI Listing Regulations, the extract of the Un-audited Financial Results for the quarter and nine months period ended December 31, 2025, 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 and www.bseindia.com and on Company's website www.ptlenterprise.com.

The meeting of the Board of directors commenced at 3:30 PM 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 and Compliance Officer

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Annexure-A

Information as per Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular.

Information about change in Internal Auditor

S. No.	Particulars	Resignation by Internal Auditor	Appointment of Internal Auditor
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Mr. Praveen Moon, vide letter dated February 4, 2026 (copy enclosed) has tendered his resignation from the position of Internal Auditor of the Company, effective from the close of business hours on February 4, 2026.	Mr. Prateek Rastogi is appointed as an Internal Auditor of the Company w.e.f. February 5, 2026.
2.	Date of appointment/ re-appointment/ cessation & term of appointment/ re-appointment	Date of cessation: from the close of business hours on February 4, 2026.	Date of appointment: February 5, 2026.
3.	Brief profile (in case of appointment);	Not Applicable	Mr. Prateek Rastogi is a Chartered Accountant and holds a degree of Bachelor of Commerce (Honours) from Hansraj College, Delhi University. He is an experienced Internal Audit professional with over 19 years of experience in leading and managing internal audits. He has expertise in internal audits, risk & compliance, process reviews and process improvement across sectors including manufacturing, consumer electronics, healthcare, technology, real estate and not-for-profit.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	Not Applicable

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February 4, 2026

To,
The Board of Directors
PTL Enterprises Limited ("the Company")
3rd Floor, Areekal Mansion
Nr. Manorama Junction
Panampilly Nagar, Kochi-682036

Sub: Resignation from the position of Internal Auditor of the Company

Dear Sir/Madam,

This is to inform you that due to my pre-occupation with other assignments. I hereby submit my resignation from the position of Internal Auditor of the Company, effective from the close of business hours on February 4, 2026.

I would like to express my sincere gratitude to the Management and the Board of Directors for their support. I extend my best wishes to the Company for continued success in the future.

Thanking you,

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Praveen Moon', written over a horizontal line.

(Praveen Moon)

Independent Auditor's Review Report on the Financial Results of PTL Enterprises Limited, for the Quarter and Nine months ended December 31, 2025 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 nine months ended December 31, 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: 26087010ZSIUDS8966

Place: Noida
Dated: February 04, 2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

₹ Lakhs

SL. NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(UNAUDITED)					(AUDITED)
1	Revenue from operations	1,609.19	1,609.19	1,609.19	4,826.69	4,826.69	6,434.11
2	Other income	7.93	549.84	8.40	568.46	670.37	675.66
3	Total income (1 + 2)	1,617.12	2,159.03	1,617.59	5,395.15	5,497.06	7,109.77
4	Expenses						
	(a) Employee benefits expense	105.11	64.13	76.31	245.37	213.74	281.22
	(b) Finance costs	113.54	116.16	128.17	348.67	393.44	515.10
	(c) Depreciation and amortization expense	56.20	51.28	52.12	158.84	156.36	208.23
	(d) Other expenses	61.93	66.85	73.03	199.67	237.18	321.64
	Total expenses	336.78	298.42	329.63	952.55	1,000.72	1,326.19
5	Profit before exceptional items and tax (3 - 4)	1,280.34	1,860.61	1,287.96	4,442.60	4,496.34	5,783.58
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5 + 6)	1,280.34	1,860.61	1,287.96	4,442.60	4,496.34	5,783.58
8	Tax expense						
	(a) Current tax	387.55	383.04	425.11	1,150.16	1,142.28	1,522.05
	(b) Deferred tax	-	-	22.43	-	-	(28.25)
	(c) Income tax charge/(credit) for earlier years	-	-	-	-	600.00	660.27
	Total tax expense	387.55	383.04	447.54	1,150.16	1,742.28	2,154.07
9	Profit for the period / year (7 - 8)	892.79	1,477.57	840.42	3,292.44	2,754.06	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	16.14	25.94	(81.26)	54.64	(243.77)	50.25
	b. Gain / (Loss) on change in fair value of investment in equity instruments carried at fair value through OCI	2,906.59	2,594.97	(1,982.50)	7,946.10	6,764.12	(4,341.07)
	c. Deferred tax adjustment on revaluation	-	-	12.57	-	37.72	4,009.06
	(ii) Income tax relating to items (a & b) that will not be reclassified to profit or loss	(423.20)	(377.82)	247.75	(1,156.95)	(1,896.86)	(279.94)
	Other comprehensive income for the period / year	2,499.53	2,243.09	(1,803.44)	6,843.79	4,661.21	(561.70)
11	Total comprehensive income for the period / year (9 + 10)	3,392.32	3,720.66	(963.02)	10,136.23	7,415.27	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.)	0.67	1.12	0.63	2.49	2.08	2.74
	Diluted (Rs.)	0.67	1.12	0.63	2.49	2.08	2.74
	(See accompanying notes to the financial results)						

On the basis of

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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 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. This approach is consistent with the guidance issued by the Institute of Chartered Accountants of India. The implementation of the Labour Codes has resulted in an increase of ₹ 2.45 lakhs in the provision for gratuity and long-term compensated absences, which has been recognized as an employee benefit expense in the financial results for the quarter and nine months 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 Board of Directors have declared an interim dividend of ₹ 1.50 per share on equity shares of ₹ 1/- each.
- 6 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 4, 2026. 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

ONKAR KANWAR
CHAIRMAN

Place: Gurugram
Date : February 4, 2026