

# ANDHRA PRADESH TANNERIES LIMITED

IDA, LEATHER COMPLEX AREA, NELLIMARLA, P. O. BOX 127, VIZIANAGARAM - 535217.

Tel. No.: 022-2493 4923 • Fax No.: 022-2493 4294

Email : sugandhas78@rediffmail.com • Website : www.aptl.net.in

CIN : L19110AP1974PLC001711



Date: 13/11/ 2025

To  
The General Manager  
DCS - CRD  
BSE LIMITED  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

Dear Sir,

Scrip code: 509367

**Sub:- Outcome of the Board Meeting held on November 13, 2025**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors at their meeting held on November 13, 2025 has inter-alia approved the un-audited financial results for the quarter and half year ended September 30, 2025 and the statement of assets and liabilities and cash flow statement for the half year ended on September 30, 2025.

In this connection, we enclose herewith the following:

- i) Un-audited financial results for the quarter and half year ended September 30, 2025 along with statement of assets and liabilities and cash flow statement for the half year ended September 30, 2025 duly approved by the Board of Directors.
- ii) Limited Review Report of the Auditors on un-audited financial results for the quarter and half year ended September 30, 2025.

The Board Meeting commenced at 4:30 pm and concluded at 5.15 pm.

Thanking you.

Yours faithfully,  
**For ANDHRA PRADESH TANNERIES LIMITED**

Akkineni  
Narasimha Reddi  
Digitally signed by Akkineni  
Narasimha Reddi  
Date: 2025.11.13 17:15:36  
+05'30'

**NARASIMHA REDDI AKKINENI**  
**WHOLE-TIME DIRECTOR**  
**DIN: 09435476**

Encl.: As above

**ANDHRA PRADESH TANNERIES LIMITED**

CIN: L19110AP1974PLC001711

Regd. Office: Leather Complex Area, Nellimerla, Vizianagram District, Andhra Pradesh - 535217

Website: www.aptl.net.in Tel No: 022-24934923 Fax No: 022-24934924

Email: csaptl12@gmail.com

( ₹ in Lac)

**Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2025**

Sr.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30, 2025	Jun 30, 2025	Sep 30, 2024	Sep 30, 2025	Sep 30, 2024	Mar 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	-	4.52	1.00	4.52	1.00	1.5
	<b>Total Income</b>	-	4.52	1.00	4.52	1.00	1.5
2	<b>Expenses</b>						
	(a) Employee benefits expense	0.69	0.60	0.65	1.29	1.25	5.5
	(b) Finance costs	-	-	3.74	-	3.74	3.7
	(c) Depreciation and amortisation expenses	-	-	-	-	-	-
	(d) Other expenses	2.25	5.27	6.19	7.52	8.17	19.5
	<b>Total Expenses</b>	2.94	5.87	10.58	8.81	13.16	28.7
3	<b>Profit before Tax and exceptional items (1-2)</b>	(2.94)	(1.35)	(9.58)	(4.29)	(12.16)	(27.2)
	Exceptional Items	-	-	-	-	-	-
	<b>Profit/Loss before Tax after exceptional Items</b>	(2.94)	(1.35)	(9.58)	(4.29)	(12.16)	(27.2)
4	<b>Tax expense</b>						
	(a) Current tax (Net of Mat Credit)	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	(c) Short/excess provision for earlier periods	-	-	-	-	-	-
	<b>Total Tax expense</b>	-	-	-	-	-	-
5	<b>Net Profit after tax (3-4)</b>	(2.94)	(1.35)	(9.58)	(4.29)	(12.16)	(27.2)
6	<b>Other Comprehensive income</b>						
	Items that will not be reclassified to profit or loss:						
	(a) Remeasurements of the defined benefit plans	-	-	-	-	-	-
	<b>Total Other Comprehensive income / (Loss)</b>	-	-	-	-	-	-
7	<b>Total Comprehensive income for the period</b>	(2.94)	(1.35)	(9.58)	(4.29)	(12.16)	(27.2)
8	<b>Paid-up equity share capital (face value ₹ 10 each)</b>	220.84	220.84	220.84	220.84	220.84	220.8
9	<b>Reserves excluding Revaluation Reserve</b>	(1,509.96)	(1,507.02)	(1,490.54)	(1,509.96)	(1,490.54)	(1,505.6)
10	<b>Earnings per share of ₹ 10 each (for the period-not annualised)</b>	(0.13)	(0.06)	(0.43)	(0.19)	(0.55)	(1.2)
	(a) Basic						
	(b) Diluted						
	See accompanying notes to the financial results						

**Statement of Assets and Liabilities**

( ₹ in Lac)

Particulars		As at Sep 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	9.08	9.0
	(b) Financial Assets		
	(i) Other financial assets	1.18	1.1
	<b>Total - Non-Current Assets</b>	<b>10.26</b>	<b>10.2</b>
2	<b>Current Assets</b>		
	(a) Financial Assets		
	(i) Cash and cash equivalents	0.68	4.8
	(ii) Other bank balances	0.06	0.0
	(b) Other Current Assets	13.93	15.3
	(c) Current Tax Assets (net)	1.65	1.6
	<b>Total - Current Assets</b>	<b>16.32</b>	<b>21.9</b>
	<b>TOTAL - ASSETS</b>	<b>26.58</b>	<b>32.2</b>

<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	220.84	220.84
	(b) Other equity	(1,509.96)	(1,505.61)
	<b>Total - Equity</b>	<b>(1,289.12)</b>	<b>(1,284.77)</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	1,096.58	1,088.61
	(b) Deferred Tax Liabilities (net)	3.54	3.54
	<b>Total Non-Current Liabilities</b>	<b>1,100.12</b>	<b>1,092.15</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	200.00	200.00
	(ii) Trade payables		
	(a) Micro and Small Enterprises	1.47	3.54
	(b) Others	5.74	6.91
	(iii) Other Financial Liabilities	8.21	10.51
	(b) Other Current Liabilities	0.16	3.71
	<b>Total Current Liabilities</b>	<b>215.58</b>	<b>224.67</b>
	<b>Total Liabilities</b>	<b>1,315.70</b>	<b>1,317.02</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>26.58</b>	<b>32.25</b>

#### Statement of Cash Flows for the half year ended September 30, 2025

( in Lakh )

Particulars		Six Months Ended Sep 30, 2025 (Unaudited)	Six Months Ended Sep 30, 2024 (Unaudited)
<b>A.</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
	Profit before Income tax	(4.29)	(12.11)
	<b>Adjustments to reconcile profit before tax to net cash flows</b>		
	Depreciation and amortisation expense	-	-
	Remeasurement Gains/ Losses on defined benefit Plans	-	-
	Finance costs	-	3.71
	<b>Operating Profit before working capital changes</b>	<b>(4.29)</b>	<b>(8.40)</b>
	<b>Add: Adjustments For:</b>		
	Change in Working Capital		
	(Increase)/ decrease in other assets (non-current and current)	1.42	(0.91)
	(Increase)/ decrease in other financial assets (non-current and current)	-	-
	Increase/ (decrease) in trade payables	(3.31)	(2.01)
	Increase/ (decrease) in other financial liabilities (non-current and current)	(2.36)	(6.01)
	Increase/ (decrease) in other liabilities (current)	(3.60)	(0.01)
	<b>Cash generated from/(used) in operations</b>	<b>(12.14)</b>	<b>(17.44)</b>
	Less: Income tax paid (net of refunds)	-	-
	<b>Net Cash flow from/(used) in Operating Activities (A)</b>	<b>(12.14)</b>	<b>(17.44)</b>
<b>B.</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
	Purchase of property, plant and equipment and intangible assets, including capital advances	-	-
	Proceeds from sale of property, plant and equipment	-	-
	Dividends received	-	-
	Interest received	-	-
	<b>Net Cash flow from/(used) in Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C.</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
	Finance Cost	-	(3.54)
	Unsecured Borrowings (Net)	7.94	20.01
	<b>Net Cash Flow from/(used) in Financing Activities (C)</b>	<b>7.94</b>	<b>16.47</b>
	<b>Net increase (decrease) in cash and cash equivalents(A + B + C)</b>	<b>(4.20)</b>	<b>(0.97)</b>
	Cash and Cash Equivalents at the beginning of the Period	4.88	1.91
	<b>Cash and Cash Equivalents at end of the Period</b>	<b>0.68</b>	<b>0.94</b>



**NOTES**

1	These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereafter.
2	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November 2025. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Currently Company's plant is not in operation.
4	Previous quarter/year figures have been regrouped/restated wherever necessary.

By order of the Board  
For Andhra Pradesh Tanneries Limited

Akkineni  
Narasimha Reddi

Digitally signed by Akkineni  
Narasimha Reddi  
Date: 2025.11.13 17:17:25  
+05'30'

**NARASIMHA REDDI AKKINENI**  
Whole-time Director  
DIN- 09435476

Place : Mumbai  
Date : 13.11.2025

# BHOGILAL C. SHAH & CO.

## CHARTERED ACCOUNTANTS

2A, Shree Pant Bhuvan, 1<sup>st</sup> floor, Sandhurst Bridge, Mumbai 400 007.  
Phone : 2361 0939

### PARTNERS :

SNEHAL V. SHAH

B.Com., F.C.A., M.M. (U.S.A.)

SURIL V. SHAH

B.Com., A.C.A., M.B.A. (U.S.A.)

### Limited Review Report to the Board of Directors of Andhra Pradesh Tanneries Limited

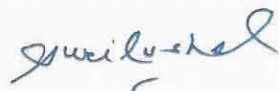
We have reviewed the accompanying statement of unaudited financial results of Andhra Pradesh Tanneries Limited. Leather Complex Area, Nellimaria, Vizianagaram, Andhra Pradesh 535217 ("The Company") for the quarter ended 30<sup>th</sup> September 2025 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of the Company's Management and has been approved by the 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 u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical and other review procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhogilal C. Shah & Co.  
Chartered Accountants  
(Firm Regn. No. 101424W)



Suril Shah  
Partner  
Membership No. 42710  
UDIN : 25042710BMIZNJ7866  
Mumbai, November 13, 2025

