

**ANDHRA PRADESH TANNERIES LIMITED**

CIN: L19110AP1974PLC001711

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

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**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)    |
| <b>1</b>  | <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          |
| <b>2</b>  | <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         |
| <b>3</b>  | <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)       |
| <b>4</b>  | <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>   | -             | -            | -            | -               | -            | -            |
| <b>5</b>  | <b>Net Profit after tax (3-4)</b>                                      | (2.94)        | (1.35)       | (9.58)       | (4.29)          | (12.16)      | (27.2)       |
| <b>6</b>  | <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>                       | -             | -            | -            | -               | -            | -            |
| <b>7</b>  | <b>Total Comprehensive income for the period</b>                       | (2.94)        | (1.35)       | (9.58)       | (4.29)          | (12.16)      | (27.2)       |
| <b>8</b>  | <b>Paid-up equity share capital (face value ` 10 each)</b>             | 220.84        | 220.84       | 220.84       | 220.84          | 220.84       | 220.8        |
| <b>9</b>  | <b>Reserves excluding Revaluation Reserve</b>                          | (1,509.96)    | (1,507.02)   | (1,490.54)   | (1,509.96)      | (1,490.54)   | (1,505.6)    |
| <b>10</b> | <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**

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| Particulars |                                   | As at<br>Sep 30, 2025<br>(Unaudited) | As at<br>March 31, 2025<br>(Audited) |
|-------------|-----------------------------------|--------------------------------------|--------------------------------------|
| <b>A</b>    | <b>ASSETS</b>                     |                                      |                                      |
| <b>1</b>    | <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>                          |
| <b>2</b>    | <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)        | (1,505.6)        |
|          | <b>Total - Equity</b>                     | <b>(1,289.12)</b> | <b>(1,284.8)</b> |
| <b>2</b> | <b>Liabilities</b>                        |                   |                  |
|          | <b>Non-current liabilities</b>            |                   |                  |
|          | (a) <b>Financial Liabilities</b>          |                   |                  |
|          | (i) Borrowings                            | 1,096.58          | 1,088.6          |
|          | (b) <b>Deferred Tax Liabilities (net)</b> | 3.54              | 3.5              |
|          | <b>Total Non-Current Liabilities</b>      | <b>1,100.12</b>   | <b>1,092.1</b>   |
| <b>3</b> | <b>Current Liabilities</b>                |                   |                  |
|          | (a) <b>Financial Liabilities</b>          |                   |                  |
|          | (i) Borrowings                            | 200.00            | 200.0            |
|          | (ii) Trade payables                       |                   |                  |
|          | (a) Micro and Small Enterprises           | 1.47              | 3.5              |
|          | (b) Others                                | 5.74              | 6.9              |
|          | (iii) Other Financial Liabilities         | 8.21              | 10.5             |
|          | (b) <b>Other Current Liabilities</b>      | 0.16              | 3.7              |
|          | <b>Total Current Liabilities</b>          | <b>215.58</b>     | <b>224.8</b>     |
|          | <b>Total Liabilities</b>                  | <b>1,315.70</b>   | <b>1,317.0</b>   |
|          | <b>TOTAL EQUITY AND LIABILITIES</b>       | <b>26.58</b>      | <b>32.2</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)                                    | (12.1)                                    |
|             | <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   | -   | 3.7                                       |
|             | <b>Operating Profit before working capital changes</b>                                      | <b>(4.29)</b>                             | <b>(8.4)</b>                              |
|             | <b>Add: Adjustments For:</b>  |   |   |
|             | Change in Working Capital   |   |   |
|             | (Increase)/decrease in other assets (non-current and current)                               | 1.42                                      | (0.9)                                     |
|             | (Increase)/decrease in other financial assets (non-current and current)                     | -   | -   |
|             | Increase/(decrease) in trade payables   | (3.31)                                    | (2.0)                                     |
|             | Increase/(decrease) in other financial liabilities (non-current and current)                | (2.36)                                    | (6.0)                                     |
|             | Increase/(decrease) in other liabilities (current)  | (3.60)                                    | (0.0)                                     |
|             | <b>Cash generated from/(used) in operations</b>   | <b>(12.14)</b>                            | <b>(17.4)</b>                             |
|             | Less: Income tax paid (net of refunds)  | -   | -   |
|             | <b>Net Cash flow from/(used) in Operating Activities (A)</b>                                | <b>(12.14)</b>                            | <b>(17.4)</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  | -   | (3.5)                                     |
|             | Unsecured Borrowings (Net)  | 7.94                                      | 20.7                                      |
|             | <b>Net Cash Flow from/(used) in Financing Activities (C)</b>                                | <b>7.94</b>                               | <b>16.2</b>                               |
|             | Net increase (decrease) in cash and cash equivalents(A + B + C)                             | (4.20)                                    | (0.9)                                     |
|             | Cash and Cash Equivalents at the beginning of the Period                                    | 4.88                                      | 1.9                                       |
|             | <b>Cash and Cash Equivalents at end of the Period</b>                                       | <b>0.68</b>                               | <b>0.9</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  
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**NARASIMHA REDDI AKKINENI**  
Whole-time Director  
DIN- 09435476

Place : Mumbai  
Date : 13.11.2025