



February 02, 2024

To,  
The Secretary,  
Market Operations Department,  
The Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, MUMBAI – 400 023.

Capital Market Operations  
The National Stock Exchange of India Ltd.  
Exchange Plaza, 5<sup>th</sup> Fl., Plot No.C/1,  
G Block, Bandra-Kurla Complex,  
Bandra (E), MUMBAI – 400 051.

Scrip Code: 500003

Scrip Code: AEGISCHEM

Dear Sir,

**Sub.: Outcome of Board Meeting**

Pursuant to regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, February 02, 2024, have considered and approved inter-alia the Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2023.

The Results alongwith Limited Review Report issued by C N K & Associates LLP, Statutory Auditors of the Company are enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 10.15 a.m. and concluded at 12.20 p.m.

Kindly take the same on record.

Thanking you.

Yours faithfully,  
For AEGIS LOGISTICS LIMITED

MONICA GANDHI  
COMPANY SECRETARY

Encl.: as above

**AEGIS LOGISTICS LTD.**

**Corporate Office:** Unit No. 1202, Tower B, Peninsula Business Park, G.K. Marg, Lower Parel (W), Mumbai - 400 013, India.

Tel: 022 - 6666 3666; Fax: 022 - 6666 3777; Email: aegis@aegisindia.com; Website: aegisindia.com

**Registered Office:** 502, 5th Floor, Skylon, G.I.D.C. Char Rasta, Vapi - 396 195, Dist. Valsad, Gujarat, India.

CIN No: L63090GJ1956PLC001032

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To  
The Board of Directors  
Aegis Logistics Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results (the "Statement") of Aegis Logistics Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter and nine months ended 31<sup>st</sup> December 2023, being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulations") as amended from time to time.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors at their meeting held on 2<sup>nd</sup> February 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Regulations") as amended. Our responsibility is to issue a Report 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. 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 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. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing obligation and disclosure requirements) Regulations, 2015 as amended, to the extent applicable.
5. The Statement includes the results of the following entities:

Parent:

Aegis Logistics Limited

Subsidiaries:

- a. Aegis Gas (LPG) Private Limited
- b. Sealord Containers Limited



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

- c. Aegis Group International Pte Limited
- d. Aegis International Marine Services Pte Limited
- e. Eastern India LPG Company Private Limited
- f. Aegis Vopak Terminals Limited

Step down Subsidiaries:

- a. CRL Terminals Private Limited
  - b. Konkan Storage Systems (Kochi) Private Limited
  - c. Hindustan Aegis LPG Limited
  - d. Aegis Terminals (Pipavav) Limited
6. Based on our review conducted and procedures performed as stated in paragraph 3 &4 above and based on the consideration of review reports of the auditors of subsidiary companies referred to in paragraph 7 below, 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 aforesaid Indian Accounting Standards 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 Obligation and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the financial results of five subsidiaries included in the Statement of Unaudited Consolidated Financial Results, whose financial results reflect total assets of Rs. 2,31,751 lakhs as at 31<sup>st</sup> December 2023, total revenues of Rs. 16,649 lakhs and Rs. 47,459 lakhs, total net profit after tax of Rs. 6,402 lakhs and Rs. 18,107 lakhs, total comprehensive income of Rs. 6,402 lakhs and Rs. 18,108 lakhs for the quarter and nine months ended 31<sup>st</sup> December 2023 respectively, as considered in the Statement of Unaudited Consolidated Financial Results. These financial results have been reviewed by other auditors, who have been appointed by the Management of the Parent company and whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph above.

Our conclusion on the Statement is not modified in respect of the above matters.



Place: Mumbai  
Date: 2<sup>nd</sup> February 2024

**For CNK & Associates LLP**  
Chartered Accountants  
Firm Registration No. 101961W/W-100036

A handwritten signature in black ink, appearing to read "D. P. Sapre".

**D. P. Sapre**  
Partner

Membership No. 040740  
UDIN: 24040740BKEYEC3402

# AEGIS LOGISTICS LIMITED

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	187,336	123,486	208,674	520,875	647,274	862,721
2 Other income	4,464	4,441	1,921	12,644	12,334	18,699
<b>3 TOTAL INCOME (1+2)</b>	<b>191,800</b>	<b>127,927</b>	<b>210,595</b>	<b>533,519</b>	<b>659,608</b>	<b>881,420</b>
<b>4 EXPENSES</b>						
Purchases of stock-in-trade	156,034	98,601	172,238	429,249	575,213	763,229
Changes in Inventories of stock in trade	1,141	(4,919)	5,914	4,167	(4,895)	(5,101)
Employee benefits expenses	2,347	2,671	2,263	7,341	6,751	8,252
Finance costs	3,019	2,656	2,716	8,654	6,288	8,823
Depreciation and amortisation expense	3,448	3,414	3,436	10,190	9,664	12,580
Other expenses	6,633	6,302	6,650	18,520	23,281	29,162
<b>TOTAL EXPENSES</b>	<b>172,622</b>	<b>108,725</b>	<b>193,217</b>	<b>478,121</b>	<b>616,302</b>	<b>816,945</b>
<b>5 Profit before tax (3-4)</b>	<b>19,178</b>	<b>19,202</b>	<b>17,378</b>	<b>55,398</b>	<b>43,306</b>	<b>64,475</b>
<b>6 Tax expenses</b>	<b>3,956</b>	<b>4,201</b>	<b>3,094</b>	<b>11,906</b>	<b>8,168</b>	<b>13,405</b>
<b>7 Profit for the period/ year</b>	<b>15,222</b>	<b>15,001</b>	<b>14,284</b>	<b>43,492</b>	<b>35,138</b>	<b>51,070</b>
Attributable to :						
Owners of the company	13,013	12,698	12,534	37,292	32,210	46,296
Non Controlling Interest	2,209	2,303	1,750	6,200	2,928	4,774
<b>8 Other Comprehensive Income (Net of Taxes)</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>7</b>	<b>49</b>
Attributable to :						
Owners of the company	2	1	1	6	7	26
Non Controlling Interest	-	-	-	1	-	23
<b>9 Total Comprehensive Income for the period/ year (7+8)</b>	<b>15,224</b>	<b>15,002</b>	<b>14,285</b>	<b>43,499</b>	<b>35,145</b>	<b>51,119</b>
Attributable to :						
Owners of the company	13,015	12,699	12,535	37,298	32,217	46,322
Non Controlling Interest	2,209	2,303	1,750	6,201	2,928	4,797
<b>10 Paid up Equity Share Capital</b> (Face value of Re. 1 per share)	<b>3,510</b>	<b>3,510</b>	<b>3,510</b>	<b>3,510</b>	<b>3,510</b>	<b>3,510</b>
<b>11 Other Equity</b>						<b>349,724</b>
<b>12 Earnings per equity share (Face value of Re. 1 each)</b> (Not annualised, except for the year ended 31.03.2023)						
Basic (in Rs)	3.71	3.62	3.57	10.62	9.18	13.19
Diluted (in Rs)	3.71	3.62	3.57	10.62	9.18	13.19

See accompanying notes to the financial results

# AEGIS LOGISTICS LIMITED

## STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in Lakh)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
Liquid Terminal Division	12,378	11,718	11,403	35,597	30,167	41,797
Gas Terminal Division	174,958	111,768	197,271	485,278	617,107	820,924
<b>Net Sales / Income from Operations</b>	<b>187,336</b>	<b>123,486</b>	<b>208,674</b>	<b>520,875</b>	<b>647,274</b>	<b>862,721</b>
<b>Segment Results</b>						
Liquid Terminal Division	6,450	5,931	5,578	18,222	14,647	19,930
Gas Terminal Division	13,350	13,752	14,589	39,166	33,953	47,467
<b>Total of segment results</b>	<b>19,800</b>	<b>19,683</b>	<b>20,167</b>	<b>57,388</b>	<b>48,600</b>	<b>67,397</b>
Less: Finance Cost	3,019	2,656	2,716	8,654	6,288	8,823
Less: Other un-allocable expenditure (net)	882	947	1,326	2,051	1,952	(935)
Add : Interest Income	3,279	3,122	1,253	8,715	2,946	4,966
<b>Profit before tax</b>	<b>19,178</b>	<b>19,202</b>	<b>17,378</b>	<b>55,398</b>	<b>43,306</b>	<b>64,475</b>
<b>Segment Assets</b>						
Liquid Terminal Division	315,658	307,752	276,773	315,658	276,773	291,560
Gas Terminal Division	293,413	298,164	302,536	293,413	302,536	321,224
Unallocable	143,411	113,496	56,161	143,411	56,161	103,485
<b>Total</b>	<b>752,482</b>	<b>719,412</b>	<b>635,470</b>	<b>752,482</b>	<b>635,470</b>	<b>716,269</b>
<b>Segment Liabilities</b>						
Liquid Terminal Division	77,341	80,781	73,424	77,341	73,424	82,533
Gas Terminal Division	87,740	67,669	83,260	87,740	83,260	114,509
Unallocable	12,842	14,593	21,158	12,842	21,158	15,009
<b>Total</b>	<b>177,923</b>	<b>163,043</b>	<b>177,842</b>	<b>177,923</b>	<b>177,842</b>	<b>212,051</b>
<b>Capital employed</b>						
Liquid Terminal Division	238,317	226,971	203,349	238,317	203,349	209,027
Gas Terminal Division	205,673	230,495	219,276	205,673	219,276	206,715
Unallocable	130,569	98,903	35,003	130,569	35,003	88,476
<b>Total</b>	<b>574,559</b>	<b>556,369</b>	<b>457,628</b>	<b>574,559</b>	<b>457,628</b>	<b>504,218</b>

# AEGIS LOGISTICS LIMITED

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

**NOTES:**

- 1 The above Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on February 2, 2024.
- 2 These results are 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.
- 3 The following Subsidiaries have been considered for the purpose of preparing Consolidated Financial Results as per Ind AS 110 on "Consolidated Financial Statements".

Name of the Subsidiary Company	Ownership Interest in %
Sea Lord Containers Limited	100%
Konkan Storage Systems (Kochi) Private Limited (Effective ownership being step down subsidiary)	51%
Eastern India LPG Co. (Private) Limited	100%
Aegis Group International Pte Limited	60%
Aegis Gas (LPG) Private Limited	100%
Hindustan Aegis LPG Limited	51%
Aegis International Marine Services Pte. Limited	100%
Aegis Vopak Terminals Limited.	51%
CRL Terminals Private Limited. (Effective ownership being step down subsidiary)	51%
Aegis Terminal (PIPAVAV) Limited	96%

- 4 Other expenditure includes the provision of commission Rs.165 lakh and Rs.495 lakh for the quarter ended and nine months ended December 31, 2023 respectively to the Managing Director which is dependent upon the net profit determinable u/s 198 of the Companies Act, 2013 at the year end of the holding company.
- 5 The Company has opted to publish only Consolidated Financial Results. The Standalone Financial Results of the Company for the quarter ended and nine months ended December 31, 2023 will be available on the websites of the Company viz. [www.aegisindia.com](http://www.aegisindia.com), Bombay Stock Exchange Ltd. viz. [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Ltd. viz. [www.nseindia.com](http://www.nseindia.com). Additional information on Standalone basis is as follows:

PARTICULARS	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	82,447	58,419	87,659	225,884	227,005	307,513
Profit before Tax	13,457	13,010	10,839	36,322	83,590	103,146
Profit after Tax	10,776	10,394	8,671	28,595	66,192	81,732
Total Comprehensive Income	10,779	10,396	8,673	28,602	66,200	81,737

- 6 The Company has declared and paid 1st interim dividend of 250% i.e. Rs. 2.50 per share of face value of Re. 1 each to the shareholders of the Company as on record date August 3, 2023.

For and on behalf of the Board of Directors



Raj K. Chandaria  
Chairman & Managing Director  
DIN : 00037518

Place: Mumbai  
Date: February 2, 2024

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT**

To  
The Board of Directors  
Aegis Logistics Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results (the "Statement") of Aegis Logistics Limited ("the Company") for the quarter and nine months ended 31<sup>st</sup> December 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at their meeting held on 2<sup>nd</sup> February 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a Report 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. A review of interim financial information consists of making inquiries, primarily of personnel 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 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. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted and procedures performed, 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 aforesaid Indian Accounting Standards 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 Obligation and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, to the extent applicable to the Company, or that it contains any material misstatement.

**For C N K & Associates LLP**

Chartered Accountants

Firm Registration Number: 101961W/W-100036



**D P. Sapre**

Partner

Membership No.: 040740

UDIN: 24040740BKEYEB8585

Place: Mumbai

Date: 2<sup>nd</sup> February 2024





# AEGIS LOGISTICS LIMITED

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	82,447	58,419	87,659	225,884	227,005	307,513
2 Other income	5,966	5,669	2,539	14,824	61,159	72,836
<b>3 TOTAL INCOME (1+2)</b>	<b>88,413</b>	<b>64,088</b>	<b>90,198</b>	<b>240,708</b>	<b>288,164</b>	<b>380,349</b>
<b>4 EXPENSES</b>						
Purchases of stock-in-trade	69,144	51,160	68,268	186,521	195,083	263,327
Changes in Inventories of stock in trade	1,158	(4,694)	6,063	4,146	(5,950)	(6,184)
Employee benefits expenses	824	785	1,047	2,387	3,622	3,746
Finance costs	329	255	309	827	1,274	1,662
Depreciation and amortisation expense	517	492	431	1,462	2,031	2,459
Other expenses	2,984	3,080	3,241	9,043	8,514	12,193
<b>TOTAL EXPENSES</b>	<b>74,956</b>	<b>51,078</b>	<b>79,359</b>	<b>204,386</b>	<b>204,574</b>	<b>277,203</b>
<b>5 Profit before tax (3-4)</b>	<b>13,457</b>	<b>13,010</b>	<b>10,839</b>	<b>36,322</b>	<b>83,590</b>	<b>103,146</b>
<b>6 Tax expenses</b>	<b>2,681</b>	<b>2,616</b>	<b>2,168</b>	<b>7,727</b>	<b>17,398</b>	<b>21,414</b>
<b>7 Profit for the period/ year (5-6)</b>	<b>10,776</b>	<b>10,394</b>	<b>8,671</b>	<b>28,595</b>	<b>66,192</b>	<b>81,732</b>
<b>8 Other Comprehensive Income (Net of Taxes)</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>8</b>	<b>5</b>
<b>9 Total Comprehensive Income for the period/year (7+8)</b>	<b>10,779</b>	<b>10,396</b>	<b>8,673</b>	<b>28,602</b>	<b>66,200</b>	<b>81,737</b>
<b>10 Paid up Equity Share Capital</b> (Face value of Re.1 per share)	3,510	3,510	3,510	3,510	3,510	3,510
<b>11 Other Equity</b>						213,799
<b>12 Earnings per equity share (Face value of Re. 1 each)</b> (Not annualised, except for the year ended 31.03.2023)						
Basic (in Rs)	3.07	2.96	2.47	8.15	18.86	23.29
Diluted (in Rs)	3.07	2.96	2.47	8.15	18.86	23.29

See accompanying notes to the financial results

## AEGIS LOGISTICS LIMITED

### STATEMENT OF UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. in Lakh)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
Liquid Terminal Division	3,290	3,047	2,866	8,933	10,623	13,665
Gas Terminal Division	79,157	55,372	84,793	216,951	216,382	293,848
<b>Net Sales / Income from Operations</b>	<b>82,447</b>	<b>58,419</b>	<b>87,659</b>	<b>225,884</b>	<b>227,005</b>	<b>307,513</b>
<b>Segment Results</b>						
Liquid Terminal Division	1,824	1,922	1,755	5,051	5,908	7,097
Gas Terminal Division	6,903	6,748	8,066	20,257	21,485	29,382
<b>Total of segment results</b>	<b>8,727</b>	<b>8,670</b>	<b>9,821</b>	<b>25,308</b>	<b>27,393</b>	<b>36,479</b>
Less: Finance Cost	329	255	309	827	1,274	1,662
Other un-allocable expenditure (net)	(2,348)	(1,904)	865	(4,367)	(52,026)	(60,575)
Add: Interest Income	2,711	2,691	2,192	7,474	5,445	7,754
<b>Profit before tax</b>	<b>13,457</b>	<b>13,010</b>	<b>10,839</b>	<b>36,322</b>	<b>83,590</b>	<b>103,146</b>
<b>Segment Assets</b>						
Liquid Terminal Division	42,231	41,850	46,561	42,231	46,561	43,208
Gas Terminal Division	66,283	65,540	57,223	66,283	57,223	60,332
Unallocable	184,945	176,615	151,591	184,945	151,591	161,244
<b>Total</b>	<b>293,459</b>	<b>284,005</b>	<b>255,375</b>	<b>293,459</b>	<b>255,375</b>	<b>264,784</b>
<b>Segment Liabilities</b>						
Liquid Terminal Division	2,868	4,374	3,444	2,868	3,444	4,031
Gas Terminal Division	45,029	41,388	30,386	45,029	30,386	30,223
Unallocable	8,409	8,690	13,256	8,409	13,256	11,513
<b>Total</b>	<b>56,306</b>	<b>54,452</b>	<b>47,086</b>	<b>56,306</b>	<b>47,086</b>	<b>45,767</b>
<b>Capital employed</b>						
Liquid Terminal Division	39,363	37,476	43,117	39,363	43,117	39,177
Gas Terminal Division	21,254	24,152	26,837	21,254	26,837	30,109
Unallocable	176,536	167,925	138,335	176,536	138,335	149,731
<b>Total</b>	<b>237,153</b>	<b>229,553</b>	<b>208,289</b>	<b>237,153</b>	<b>208,289</b>	<b>219,017</b>

# AEGIS LOGISTICS LIMITED

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

### NOTES:

- 1 The above Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on February 2, 2024.
- 2 These results are 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.
- 3 Other expenditure includes the provision of commission Rs.165 lakh and Rs.495 lakh for the quarter ended and nine months ended December 31, 2023 respectively to the Managing Director which is dependent upon the net profit determinable u/s 198 of the Companies Act, 2013 at the year
- 4 The Company has declared and paid 1st interim dividend of 250% i.e. Rs. 2.50 per share of face value of Re. 1 each to the shareholders of the Company as on record date August 3, 2023.

For and on behalf of the Board of Directors



Raj K. Chandaria  
Chairman & Managing Director  
DIN : 00037518

Place: Mumbai  
Date: February 2, 2024