

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Aegis Logistics Limited for the quarter ended June 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 ended June 30, 2026, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations") as amended from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors at their meeting held on August 06, 2026, 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 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. 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
- 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

Incorporated/Located outside India

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above and based on the consideration of review reports of the other auditors 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.



Other Matter

7. We did not review the financial results of five subsidiaries (including two step - down subsidiaries) included in the Unaudited Consolidated Financial Result, whose financial results reflect total revenues of ₹ 30,413 Lakhs, total net profit after tax of ₹ 5,822 Lakhs and total comprehensive income of ₹ 5,828 Lakhs for the quarter ended June 30, 2026. These financial results have been reviewed by other auditors 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 3 and 4 above.

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

For C N K & Associates LLP

Chartered Accountants

Firm Registration Number: 101961W/W-100036



Vijay Mehta

Partner

Membership No.: 106533

UDIN: 26106533AKNRYN4006

Place: Mumbai

Date: August 06, 2026



AEGIS LOGISTICS LIMITED				
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026				
(₹ in Lakh except per share data)				
Particulars	Quarter ended			Year ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
INCOME				
1 Revenue from operations	235,686	259,439	171,941	833,321
2 Other income	10,631	8,734	6,253	32,658
3 TOTAL INCOME (1+2)	246,317	268,173	178,194	865,979
4 EXPENSES				
Purchases of stock-in-trade	199,366	177,680	141,857	635,905
Changes in Inventories of stock in trade	(44,316)	2,551	(3,074)	5,487
Employee benefits expenses	2,488	1,986	2,487	9,710
Finance costs	4,770	6,306	3,283	14,587
Depreciation and amortisation expense	5,290	5,269	4,172	19,932
Other expenses	6,791	14,805	6,679	37,034
TOTAL EXPENSES	174,389	208,597	155,404	722,655
5 Profit before tax (3-4)	71,928	59,576	22,790	143,324
6 Tax expenses	17,444	14,114	5,254	32,661
7 Profit for the period/ year	54,484	45,462	17,536	110,663
Attributable to :				
Owners of the company	48,444	41,037	13,132	89,815
Non Controlling Interest	6,040	4,425	4,404	20,848
8 Other Comprehensive Income (net of tax)	(5)	363	(13)	544
Attributable to :				
Owners of the company	(3)	245	(14)	332
Non Controlling Interest	(2)	118	1	212
9 Total Comprehensive Income for the period/ year (7+8)	54,479	45,825	17,523	111,207
Attributable to :				
Owners of the company	48,441	41,282	13,118	90,147
Non Controlling Interest	6,038	4,543	4,405	21,060
10 Paid up Equity Share Capital (Face value of ₹1 per share)	3,510	3,510	3,510	3,510
11 Other Equity				601,992
12 Earnings per equity share (Face value of ₹1 each) (Not annualised, except for the year ended 31.03.2026)				
Basic (in ₹)	13.80	11.69	3.74	25.59
Diluted (in ₹)	13.80	11.69	3.74	25.59

See accompanying notes to the financial results



AEGIS LOGISTICS LIMITED

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AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2026

(₹ in Lakh)

Particulars	Quarter ended		Year ended	
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
Liquid Terminal Division	17,829	18,406	14,393	64,391
Gas Terminal Division	217,857	241,033	157,548	768,930
Net Sales / Income from Operations	235,686	259,439	171,941	833,321
Segment Results				
Liquid Terminal Division	10,970	10,101	8,038	37,129
Gas Terminal Division	57,533	49,554	13,212	99,657
Total of segment results	68,503	59,655	21,250	136,786
Less: Finance Cost	4,770	6,306	3,283	14,587
Less: Other un-allocable expenditure (net)	1,030	1,626	1,170	4,079
Add: Interest Income	9,225	7,853	5,993	25,204
Profit before tax	71,928	59,576	22,790	143,324
Segment Assets				
Liquid Terminal Division	388,728	373,976	359,532	373,976
Gas Terminal Division	705,477	612,981	529,729	612,981
Unallocable	429,041	462,097	357,473	462,097
Total	1,523,246	1,449,054	1,246,734	1,449,054
Segment Liabilities				
Liquid Terminal Division	120,623	123,144	156,145	123,144
Gas Terminal Division	174,651	165,396	106,113	165,396
Unallocable	45,416	40,426	40,136	40,426
Total	340,690	328,966	302,394	328,966
Capital employed				
Liquid Terminal Division	268,105	250,832	203,387	250,832
Gas Terminal Division	530,826	447,585	423,616	447,585
Unallocable	383,625	421,671	317,337	421,671
Total	1,182,556	1,120,088	944,340	1,120,088



AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

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 August 6, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 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)	44.71%
Eastern India LPG Co. (Private) Limited	100%
Aegis Group International Pte Limited	60%
Aegis Gas (LPG) Private Limited	100%
Hindustan Aegis LPG Limited (Effective ownership being step down subsidiary)	33.53%
Aegis International Marine Services Pte. Limited	100%
Aegis Vopak Terminals Limited.	44.71%
CRL Terminals Private Limited (Effective ownership being step down subsidiary)	44.71%
Aegis Terminal (PIPAVAV) Limited (Effective ownership being step down subsidiary)	38.45%

- 4 The figures for the fourth quarter ended March 31, 2026 in the above financial results are the balancing figures between the audited figures for the full financial year and the year to date unaudited figures published up to the nine months ended December 31, 2025 which were subjected to limited review.

For and on behalf of the Board of Directors



Raj K. Chandaria
Chairman & Managing Director
DIN : 00037518

Place: Mumbai
Date: August 6, 2026

