

Independent Auditor's Review Report on Unaudited Standalone 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 Standalone Financial Results (the "Statement") of Aegis Logistics Limited ("the Company") for the quarter ended June 30, 2026 being submitted by the Company 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 Company's Management and approved by the Board of Directors in 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 the 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. Based on our review conducted and procedures performed 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 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, 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



Vijay Mehta

Partner

Membership No.: 106533

UDIN: 26106533FZECFO8153

Place: Mumbai

Date: August 06, 2026



AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE 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	106,873	171,316	83,661	449,154
2 Other income	6,859	23,855	3,506	56,264
3 TOTAL INCOME (1+2)	113,732	195,171	87,167	505,418
4 EXPENSES				
Purchases of stock-in-trade	90,684	112,132	74,254	344,498
Changes in Inventories of stock in trade	(39,835)	4,598	(3,272)	7,270
Employee benefits expenses	828	403	833	2,932
Finance costs	371	1,042	433	2,145
Depreciation and amortisation expense	565	569	459	2,145
Other expenses	8,335	12,561	5,105	29,195
TOTAL EXPENSES	60,948	131,305	77,812	388,185
5 Profit before tax (3-4)	52,784	63,866	9,355	117,233
6 Tax expenses	13,369	11,435	2,437	22,878
7 Profit for the period/ year (5-6)	39,415	52,431	6,918	94,355
8 Other Comprehensive Income (net of tax)	(2)	57	(19)	-
9 Total Comprehensive Income for the period/ year (7+8)	39,413	52,488	6,899	94,355
10 Paid up Equity Share Capital (Face value of ₹1 per share)	3,510	3,510	3,510	3,510
11 Other Equity				342,432
12 Earnings per equity share (Face value of ₹1 each) (Not annualised, except for the year ended 31.03.2026)				
Basic (in ₹)	11.23	14.94	1.97	26.88
Diluted (in ₹)	11.23	14.94	1.97	26.88

See accompanying notes to the financial results



AEGIS LOGISTICS LIMITED

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CIN No: L63090GJ1956PLC001032

AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE 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	4,646	4,806	4,256	17,227
Gas Terminal Division	102,227	166,510	79,405	431,927
Net Sales / Income from Operations	106,873	171,316	83,661	449,154
Segment Results				
Liquid Terminal Division	2,222	2,801	1,919	9,098
Gas Terminal Division	46,021	39,595	5,253	69,846
Total of segment results	48,243	42,396	7,172	78,944
Less: Finance Cost	371	1,042	433	2,145
Other un-allocable expenditure (net)	621	(18,294)	591	(25,822)
Add: Interest Income	5,533	4,218	3,207	14,612
Profit before tax	52,784	63,866	9,355	117,233
Segment Assets				
Liquid Terminal Division	86,432	78,884	63,970	78,884
Gas Terminal Division	133,311	87,568	115,222	87,568
Unallocable	360,270	374,298	243,711	374,298
Total	580,013	540,750	422,903	540,750
Segment Liabilities				
Liquid Terminal Division	33,081	32,017	14,750	32,017
Gas Terminal Division	96,274	123,439	84,289	123,439
Unallocable	14,602	9,456	10,890	9,456
Total	143,957	164,912	109,929	164,912
Capital employed				
Liquid Terminal Division	53,351	46,867	49,220	46,867
Gas Terminal Division	37,037	(35,871)	30,933	(35,871)
Unallocable	345,668	364,842	232,821	364,842
Total	436,056	375,838	312,974	375,838



AEGIS LOGISTICS LIMITED**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026****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 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 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

