



October 26, 2026

To,
The Secretary,
Market Operations Dept.,
The Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

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

Scrip Code: 500003

Scrip Code: AEGISLOG

Dear Sir/Madam,

Sub.: Outcome of Board Meeting

Ref: Intimation under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended, we have to inform you that the Board of Directors of the Company at their meeting held today i.e. **Monday, October 26, 2026**, have considered and approved inter-alia Unaudited Financial Results (Standalone & Consolidated) for the quarter and six months ended September 30, 2026. The Results alongwith Limited Review Report issued by CNK & Associates LLP, Statutory Auditors of the Company are enclosed herewith.

The Meeting of the Board of Directors of the Company commenced at 06:32 p.m. and concluded at 07:15 p.m.

Kindly take the same on record.

Thanking you.

Yours faithfully,
For AEGIS LOGISTICS LIMITED

Sneha
Lavaraj Parab

Digitally signed by
Sneha Lavaraj Parab
Date: 2026.10.26
19:25:54 +05'30'

Sneha Parab
Company Secretary

Encl. : As above

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Aegis Logistics Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (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 and half year ended September 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 October 26, 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.

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com



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: 26106533QCPJWY5893



Place: Mumbai

Date: October 26, 2026



AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh except per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
INCOME						
1 Revenue from operations	167,930	106,873	102,787	274,803	186,448	449,154
2 Other income	26,741	6,859	15,357	33,600	18,863	56,264
3 TOTAL INCOME (1+2)	194,671	113,732	118,144	308,403	205,311	505,418
4 EXPENSES						
Purchases of stock-in-trade	134,489	90,684	77,013	225,173	151,267	344,498
Changes in Inventories of stock in trade	6,637	(39,835)	11,384	(33,198)	8,112	7,270
Employee benefits expenses	994	828	834	1,822	1,667	2,932
Finance costs	946	371	340	1,317	773	2,145
Depreciation and amortisation expense	612	565	554	1,177	1,013	2,145
Other expenses	5,794	8,335	5,608	14,129	10,713	29,195
TOTAL EXPENSES	149,472	60,948	95,733	210,420	173,545	388,185
5 Profit before tax (3-4)	45,199	52,784	22,411	97,983	31,766	117,233
6 Tax expenses	11,235	13,369	5,740	24,604	8,177	22,878
7 Profit for the period/ year (5-6)	33,964	39,415	16,671	73,379	23,589	94,355
8 Other Comprehensive Income (net of tax)	(2)	(2)	(19)	(4)	(38)	-
9 Total Comprehensive Income for the period/ year (7+8)	33,962	39,413	16,652	73,375	23,551	94,355
10 Paid up Equity Share Capital (Face value of ₹1 per share)	3,510	3,510	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 ₹)	9.68	11.23	4.75	20.91	6.72	26.88
Diluted (in ₹)	9.68	11.23	4.75	20.91	6.72	26.88

See accompanying notes to the financial results



AEGIS LOGISTICS LIMITED

Corp Office: 1202, Tower B, Peninsula Business Park,
G.K. Marg, Lower Parel (W), Mumbai - 400013, India

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

Tel: 022 6666 3666 | Email: aegis@aegisindia.com | Fax: 022 6666 3777 | Website: www.aegisindia.com

CIN No: L63090GJ1956PLC001032

AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh)

Particulars	Quarter ended		Half year ended		Year ended	
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Liquid Terminal Division	4,846	4,646	3,811	9,492	8,067	17,227
Gas Terminal Division	163,084	102,227	98,976	265,311	178,381	431,927
Net Sales / Income from Operations	167,930	106,873	102,787	274,803	186,448	449,154
Segment Results						
Liquid Terminal Division	2,843	2,222	1,874	5,065	3,793	9,098
Gas Terminal Division	37,288	46,021	18,174	83,309	23,427	69,846
Total of segment results	40,131	48,243	20,048	88,374	27,220	78,944
Less: Finance Cost	946	371	340	1,317	773	2,145
Other un-allocable expenditure (net)	(385)	621	641	236	1,232	(25,822)
Add: Interest Income	5,629	5,533	3,344	11,162	6,551	14,612
Profit before tax	45,199	52,784	22,411	97,983	31,766	117,233
Segment Assets						
Liquid Terminal Division	91,535	86,432	69,405	91,535	69,405	78,884
Gas Terminal Division	107,184	133,311	63,917	107,184	63,917	87,568
Unallocable	444,383	360,270	251,500	444,383	251,500	374,298
Total	643,102	580,013	384,822	643,102	384,822	540,750
Segment Liabilities						
Liquid Terminal Division	40,033	33,061	10,647	40,033	10,647	32,017
Gas Terminal Division	123,543	96,274	63,148	123,543	63,148	123,439
Unallocable	17,268	14,602	5,657	17,268	5,657	9,456
Total	180,844	143,937	79,452	180,844	79,452	164,912
Capital employed						
Liquid Terminal Division	51,502	53,351	58,758	51,502	58,758	46,867
Gas Terminal Division	(16,359)	37,037	769	(16,359)	769	(35,871)
Unallocable	427,115	345,638	245,843	427,115	245,843	364,842
Total	462,258	436,026	305,370	462,258	305,370	375,838



AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2026

(₹ in Lakh)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	68,053	69,071
Capital work-in-progress	49,042	47,783
Intangible assets	226	216
Financial assets		
i. Investments	33,721	33,721
a) Investments in subsidiaries	25,248	38,509
b) Other investments	50	48
ii. Loans	1,140	1,123
iii. Other financial assets	1,696	1,693
Income tax assets (net)	4,784	3,908
Other non-current assets		
Total non-current assets	183,960	196,072
Current assets		
Inventories	41,294	8,097
Financial assets		
i. Investments	108,323	21,270
ii. Trade receivables	34,414	37,530
iii. Cash and cash equivalents	178,923	114,577
iv. Bank balances other than (iii) above	92,027	159,593
v. Other financial assets	1,659	1,855
Other current assets	2,502	1,756
Total current assets	459,142	344,678
TOTAL ASSETS	643,102	540,750
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,510	3,510
Other equity	392,289	342,432
Total Equity	395,799	345,942
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Lease liabilities	9,927	10,183
ii. Other financial liabilities	803	813
Provisions	691	704
Deferred tax liabilities (Net)	824	677
Other non-current liabilities	69,578	71,083
Total Non-current liabilities	81,823	83,460
Current liabilities		
Financial liabilities		
i. Borrowings	66,459	29,896
ii. Lease liabilities	1,580	1,564
iii. Trade payables		
Total outstanding dues of creditors of micro enterprises and small enterprises	49	77
Total outstanding dues of creditors other than micro enterprises and small enterprises	66,809	43,091
iv. Other financial liabilities	4,308	3,443
Other current liabilities	13,027	26,567
Provisions	439	439
Current tax liabilities (Net)	12,809	6,271
Total current liabilities	165,480	111,348
TOTAL LIABILITIES	247,303	194,808
TOTAL EQUITY AND LIABILITIES	643,102	540,750



AEGIS LOGISTICS LIMITED

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh)

Particulars	Half year ended September 30, 2026	Half year ended September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	97,983	31,766
Adjustments for:		
Depreciation and amortisation	1,177	1,013
Finance costs	1,317	773
Interest income	(11,162)	(6,551)
Dividend Income - Non-current investments	(991)	-
Fair value gain on investments in mutual funds	(179)	(261)
Profit on sale of Investments mutual funds	(103)	(202)
Sundry Credit Balances written back	(19)	(10)
Profit on slump sales of undertakings	(19,852)	(11,441)
Profit on sale of property, plant and equipment	(149)	(5)
Amount recognised in other comprehensive income	(6)	(51)
Operating profit before working capital changes	68,016	15,031
Adjustments for changes in working capital:		
(Increase)/ decrease in inventories	(33,196)	8,513
Decrease in trade receivables	3,116	16,645
(Increase)/ decrease in other non-current assets	(1,655)	1,571
(Increase) in other current assets	(746)	(4,100)
(Increase) in other current financial assets	(153)	(81)
(Increase)/ decrease in other non-current financial assets	(17)	7
Increase in trade payables	23,710	8,090
(Decrease)/ increase in non-current provisions	(13)	51
Increase in other non-current liabilities	3	4,947
(Decrease)/ increase in other current liabilities	(13,541)	611
Increase/ (decrease) in other current financial liabilities	1,719	(189)
(Decrease) in other non-current financial liabilities	(21)	(24)
Cash generated from operations	47,222	51,072
Income tax paid (net)	(17,921)	(10,957)
Net cash generated from operating activities (A)	29,301	40,115
Cash flow from investing activities		
Purchase of property, plant and equipment including capital advances	(33,522)	(29,136)
Purchase of intangible assets	(46)	(104)
Proceeds from sale of property, plant and equipment	149	5
Proceeds from slump sale of undertakings including capital advances	51,000	60,390
Purchase of current investments (net)	(86,771)	(15,498)
Purchase/ sale of non-current investments	13,262	(18,345)
Dividend received - non-current investments	991	-
Bank balance not considered as cash and cash equivalents	67,572	(16,094)
Interest received	11,494	6,538
Net cash generated from/ (used in) investing activities (B)	24,129	(12,244)
Cash flow from financing activities		
Movement in current borrowings (net)	36,563	1,507
Payment of lease liabilities	(635)	(641)
Dividend paid	(23,466)	(27,973)
Interest paid	(1,546)	(884)
Net cash generated from/ (used in) financing activities (C)	10,916	(27,991)
Net increase/ (decrease) in cash and cash equivalents (A + B + C)	64,346	(120)
Cash and cash equivalents as at the beginning of the period	114,577	646
Cash and cash equivalents as at the end of the period	178,923	526

Note :

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in Indian Accounting Standard (Ind AS 7) - Statement of Cash Flow.



AEGIS LOGISTICS LIMITED**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 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 October 26, 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 During the quarter ended September 30, 2026, Aegis Logistics Limited ("ALL") and its step-down subsidiary Aegis Terminal (Pipavav) Limited ("ATPL") have entered into the Business Transfer Agreement for transfer specialized storage terminal for Ammonia at Pipavav location from ALL to ATPL on a slump sale basis. Accordingly, the company has recognised profit of ₹19,852 lakh in respect of the said business transfer which is included under other income in these results.

For and on behalf of the Board of Directors

RAJ
CHANDARIA

Digitally signed by
RAJ CHANDARIA
Date: 2026.10.26
19:26:30 +05'30'

Raj K. Chandaria
Chairman & Managing Director
DIN : 00037518

Place: Mumbai
Date: October 26, 2026



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Aegis Logistics Limited for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the Securities and Exchange Board of India (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 and half year ended September 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 October 26, 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.

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com



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. Aegis International Terminals Private Limited
(Formerly known as '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
- e. Aegis Energy Terminals Limited*
- f. Aegis Logistics International Pte Limited#*

Incorporated/Located outside India

* Incorporated on September 25, 2026

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 Results, whose financial results reflect total assets of ₹ 2,96,212 Lakhs as at September 30, 2026 and total revenues of ₹ 38,518 Lakhs and ₹ 68,931 Lakhs, total net profit after tax of ₹ 6,634 Lakhs and ₹ 12,456 Lakhs and total comprehensive income of ₹ 6,637 Lakhs and ₹ 12,465 Lakhs for the quarter and half year ended September 30, 2026 respectively and cash flows of ₹ 3,725 Lakhs for the half year ended September 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: 26106533GQMOHK7191



Place: Mumbai

Date: October 26, 2026



AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh except per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
INCOME						
1 Revenue from operations	221,334	235,686	229,401	457,020	401,342	833,321
2 Other income	9,843	10,631	9,601	20,474	15,854	32,658
3 TOTAL INCOME (1+2)	231,177	246,317	239,002	477,494	417,196	865,979
4 EXPENSES						
Purchases of stock-in-trade	157,592	199,366	178,283	356,958	320,140	635,905
Changes in Inventories of stock in trade	10,570	(44,316)	11,381	(33,746)	8,307	5,487
Employee benefits expenses	3,027	2,488	2,668	5,515	5,155	9,710
Finance costs	5,719	4,770	2,431	10,489	5,714	14,587
Depreciation and amortisation expense	5,529	5,290	5,216	10,819	9,388	19,932
Other expenses	6,713	6,791	8,003	13,504	14,682	37,034
TOTAL EXPENSES	189,150	174,389	207,982	363,539	363,386	722,655
5 Profit before tax (3-4)	42,027	71,928	31,020	113,955	53,810	143,324
6 Tax expenses	9,977	17,444	6,618	27,421	11,872	32,661
7 Profit for the period/ year	32,050	54,484	24,402	86,534	41,938	110,663
Attributable to :						
Owners of the company	26,059	48,444	17,963	74,503	31,095	89,815
Non Controlling Interest	5,991	6,040	6,439	12,031	10,843	20,848
8 Other Comprehensive Income (net of tax)	136	(5)	137	131	124	544
Attributable to :						
Owners of the company	81	(3)	75	78	61	332
Non Controlling Interest	55	(2)	62	53	63	212
9 Total Comprehensive Income for the period/ year (7+8)	32,186	54,479	24,539	86,665	42,062	111,207
Attributable to :						
Owners of the company	26,140	48,441	18,038	74,581	31,156	90,147
Non Controlling Interest	6,046	6,038	6,501	12,084	10,906	21,060
10 Paid up Equity Share Capital (Face value of ₹1 per share)	3,510	3,510	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 ₹)	7.42	13.80	5.12	21.23	8.86	25.59
Diluted (in ₹)	7.42	13.80	5.12	21.23	8.86	25.59

See accompanying notes to the financial results



AEGIS LOGISTICS LIMITED

Corp Office: 1202, Tower B, Peninsula Business Park,
G.K. Marg, Lower Parel (W), Mumbai - 400013, India

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

Tel: 022 6666 3666 | Email: aegis@aegisindia.com | Fax: 022 6666 3777 | Website: www.aegisindia.com

CIN No: L63090GJ1956PLC001032

AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in Lakh)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Liquid Terminal Division	18,733	17,829	15,456	36,562	29,849	64,391
Gas Terminal Division	202,601	217,857	213,945	420,458	371,493	768,930
Net Sales / Income from Operations	221,334	235,686	229,401	457,020	401,342	833,321
Segment Results						
Liquid Terminal Division	12,047	10,970	9,168	23,017	17,206	37,129
Gas Terminal Division	27,770	57,533	19,615	85,303	32,827	99,657
Total of segment results	39,817	68,503	28,783	108,320	50,033	136,786
Less: Finance Cost	5,719	4,770	2,431	10,489	5,714	14,587
Less: Other un-allocable expenditure (net)	1,130	1,030	581	2,160	1,751	4,079
Add : Interest Income	9,059	9,225	5,249	18,284	11,242	25,204
Profit before tax	42,027	71,928	31,020	113,955	53,810	143,324
Segment Assets						
Liquid Terminal Division	402,925	388,728	363,890	402,925	363,890	373,976
Gas Terminal Division	641,211	705,477	531,259	641,211	531,259	612,981
Unallocable	520,617	429,041	309,872	520,617	309,872	462,097
Total	1,564,753	1,523,246	1,205,021	1,564,753	1,205,021	1,449,054
Segment Liabilities						
Liquid Terminal Division	131,579	120,623	150,273	131,579	150,273	123,144
Gas Terminal Division	135,025	174,651	91,814	135,025	91,814	165,396
Unallocable	52,393	45,416	31,540	52,393	31,540	40,426
Total	318,997	340,690	273,627	318,997	273,627	328,966
Capital employed						
Liquid Terminal Division	271,346	268,105	213,617	271,346	213,617	250,832
Gas Terminal Division	506,186	530,826	439,445	506,186	439,445	447,585
Unallocable	468,224	383,625	278,332	468,224	278,332	421,671
Total	1,245,756	1,182,556	931,394	1,245,756	931,394	1,120,088



AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2026

(₹ in Lakh)

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	658,373	634,423
Capital work-in-progress	95,987	76,376
Goodwill	1,483	1,483
Intangible assets	393	352
Financial assets		
i. Investments	36,538	91,923
ii. Loans	4,500	4,500
iii. Other financial assets	3,578	3,289
Current tax assets (net)	5,228	3,997
Deferred tax assets (net)	38,621	32,884
Other non current assets	8,919	7,947
Total non-current assets	853,620	857,174
Current assets		
Inventories	46,399	12,856
Financial assets		
i. Investments	175,994	82,568
ii. Trade receivables	61,263	48,100
iii. Cash and cash equivalents	299,935	251,160
iv. Bank balances other than (iii) above	100,710	168,293
v. Other financial assets	8,708	14,585
Other current assets	18,124	14,318
Total current assets	711,133	591,880
TOTAL ASSETS	1,564,753	1,449,054
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	3,510	3,510
Other equity	662,223	601,992
Equity attributable to owners of the Company	665,733	605,502
Non Controlling Interest	274,645	272,930
Total equity	940,378	878,432
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	43,029	34,691
ii. Lease Liabilities	160,165	159,360
iii. Other financial liabilities	6,466	6,001
Provisions	1,535	1,509
Deferred tax liabilities (Net)	26,416	22,110
Other non-current liabilities	128	133
Total Non-current liabilities	237,739	223,804
Current liabilities		
Financial liabilities		
i. Borrowings	262,349	206,965
ii. Lease Liabilities	14,148	13,978
iii. Trade payables		
Total outstanding dues of creditors of micro enterprises and small enterprises	92	160
Total outstanding dues of creditors other than micro enterprises and small enterprises	62,209	70,530
iv. Other financial liabilities	11,508	9,103
Other current liabilities	20,567	33,722
Provisions	736	736
Current tax liabilities (Net)	15,027	11,624
Total current liabilities	386,636	346,818
TOTAL LIABILITIES	624,375	570,622
TOTAL EQUITY AND LIABILITIES	1,564,753	1,449,054

AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	(₹ in Lakh)	
	Half year ended September 30, 2026	Half year ended September 30, 2025
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	113,955	53,810
Adjustments for:		
Depreciation and amortisation	10,819	9,388
(Profit) on sale of property, plant and equipment	(149)	(5)
Profit on sale of other investments	(319)	(695)
Finance costs	10,489	5,714
Interest income	(18,284)	(11,242)
Fair value gain of Investment in Mutual Funds	(346)	(582)
Sundry credit balances written back	(150)	(53)
Bad debts/ sundry balances written off	-	1
Amount recognised in other comprehensive income	132	114
Operating profit before working capital changes	116,147	56,450
Adjustments for changes in working capital:		
(Increase)/ decrease in inventories	(33,542)	6,956
(Increase)/ decrease in trade receivables	(13,163)	15,474
(Increase) in other current financial assets	(2,302)	(3,510)
(Increase) in other current assets	(3,807)	(711)
(Increase) in other non-current financial assets	(212)	(337)
Decrease/ (increase) in other non-current assets	1,023	(193)
(Decrease) in trade payables	(8,239)	(471)
(Decrease)/ increase in other current financial liabilities	(31)	2,792
Increase/ (decrease) in other non-current liabilities	3	(3)
(Decrease)/ increase in other current liabilities	(13,155)	3,907
Increase/ (decrease) in other non-current financial liabilities	455	(486)
Increase in non-current provisions	26	110
Cash generated from operations	43,203	79,978
Income tax paid (net)	(26,656)	(16,043)
Net cash generated from operating activities (A)	16,547	63,935
Cash flow from investing activities		
Purchase of property, plant and equipment including capital advances	(51,088)	(41,651)
Sale of property, plant and equipment	413	295
Sale of investments in subsidiary company	8,032	-
Sale/ Purchase of non-current investments	55,385	(48,791)
Purchase of current investments (net)	(92,761)	(42,469)
Bank balance not considered as cash and cash equivalents	67,525	(18,556)
Interest income received	18,403	11,352
Net cash generated from/ (used in) investing activities (B)	5,909	(139,820)
Cash flow from financing activities		
Movement in current borrowings (net)	36,563	(9,794)
Proceeds from borrowings	69,333	-
Repayment of borrowings	(42,399)	(203,448)
Payment of lease liabilities	(5,241)	(9,471)
Dividend paid (including payment by a subsidiary to non-controlling interest)	(24,691)	(27,973)
Issue of shares by subsidiary company (net of share issue expenses)	-	269,088
Interest paid	(7,246)	(5,271)
Net cash generated from financing activities (C)	26,319	13,131
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	48,775	(62,754)
Cash and cash equivalents as at the beginning of the period	251,160	141,079
Cash and cash equivalents as at the end of the period	299,935	78,325

Note :

The above Cash Flow Statement has been prepared under the 'indirect method' as set out in Indian Accounting Standard (Ind AS 7) - Statement of Cash Flow.



AEGIS LOGISTICS LIMITED

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 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 October 26, 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%
Aegis Gas (LPG) Private Limited	100%
Aegis International Marine Services Pte. Limited	100%
Aegis International Terminals Private Limited (Formerly known as Eastern India LPG Co. (Private) Limited)	100%
Aegis Logistics International Pte. Limited*	100%
Aegis Group International Pte Limited	60%
Aegis Vopak Terminals Limited	44.71%
Konkan Storage Systems (Kochi) Private Limited (Effective ownership being step down subsidiary)	44.71%
CRL Terminals Private Limited (Effective ownership being step down subsidiary)	44.71%
Aegis Energy Terminals Limited* (Effective ownership being step down subsidiary)	44.71%
Aegis Terminal (PIPAVAV) Limited (Effective ownership being step down subsidiary)	38.45%
Hindustan Aegis LPG Limited (Effective ownership being step down subsidiary)	33.53%

* Incorporated on September 25, 2026

For and on behalf of the Board of Directors

RAJ
CHANDARIA

Digitally signed by
RAJ CHANDARIA
Date: 2026.10.26
19:27:10 +05'30'

Raj K. Chandaria
Chairman & Managing Director
DIN : 00037518

Place: Mumbai
Date: October 26, 2026

