

To,
The Manager,
Department of Corporate Services- Compliances,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400 051

Scrip ID: BRACEPORT

Subject: Outcome of Board Meeting held on 27th May 2026

Commencement of Board Meeting: 04:00 P.M.

Conclusion of Board Meeting: 07:00 P.M.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, in its meeting held on Today i.e. Wednesday 27th May 2026 at 04:00 P.M has inter-alia, considered, adopted and approved the following businesses: -

- a. Audited Standalone and Consolidated Financial Results for the Half Year and Year ended 31st March 2026 (Audit Report is attached herewith);
- b. Recommendation of final dividend of INR 1.00/- (10%) per equity share of face value of INR 10/- each for the financial year 2025-2026, Subject to approval of the shareholder in the ensuing Annual General Meeting ("AGM").

The aforesaid final dividend for the financial year 2025-26 of INR 1.00/- (10%) per equity share, if declared at the ensuing Annual General Meeting, will be paid to the shareholders within 30 days from the date of declaration in the ensuing AGM.

Further information pursuant to NSE Circular No. NSE/CML/2024/23 Dated September 05, 2024 with respect to utilization of issue proceeds for the half year and year ended on 31st March 2026 is enclosed herewith.

Further also, find enclosed a Certificate from Statutory Auditors for utilization of funds in compliance of Regulation 262(5) of SEBI (ICDR) Regulations, 2018, for half year ended 31st March 2026.



GST : 07AAJCB4185B1ZU
CIN : U63030DL2020PLC372878

+91 11 41729003
info@braceport-logistics.com
Plot No. A-390 B, 2nd Floor, A-Block, Road No 2, Mahipalpur
Extn. New Delhi-110037



You are requested to kindly take the above information on record.


Thanking you,
Yours Truly,

For Brace Port Logistics Limited
(Formerly Brace Port Logistics Private Limited)

Sachin Arora
Managing Director
DIN: 08952681



Place: New Delhi
Date: 27.05.2026

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To,
The Manager,
Department of Corporate Services- Compliances,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400 051

Subject: Declaration with respect to Audit Report with Unmodified Opinion to the Audited
Standalone and Consolidated Financial Results for the year ended 31st March 2026

Dear Sir/Madam,

We hereby declare that the Audited Standalone And Consolidated Financial Results of the Company for the half year and year ended 31st March 2026 which was approved by the Board of Directors of the Company at its meeting held on Wednesday, 27th Day of May 2026, and the Statutory Auditors have not expressed any modified opinion in their Audit Report.

The above declaration is made pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended.

This is for your kind information and records please.

Thanking you,

For Brace Port Logistics Limited
(Formerly Brace Port Logistics Private Limited)



Sachin Arora
Managing Director
DIN: 08952681

Place: New Delhi
Date: 27.05.2026





Independent Auditor's Report on the Half yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Brace Port Logistics Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date standalone financial results of Brace Port Logistics Limited (the "Company") for the half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:
i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The accompanying Statement includes the results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited figures up to the first half year of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

For Bhagi Bhardwaj Gaur & Co.
Chartered Accountants
ICAI Firm Registration Number: 007895N

per Mohit Gupta
Partner

Membership Number: 528337
UDIN: 26528337CIYHFR1175



Place: New Delhi
Date: May 27, 2026

Statement of audited standalone financial results for the half year and year ended March 31, 2026

S. No.	Particulars	(Amount in INR Lacs)				
		Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Half Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	2,858.60	3,294.07	3,603.17	6,162.67	8,558.20
II	Other Income	93.27	65.92	70.16	159.19	93.65
III	Total Income (I+II)	2,961.87	3,359.99	3,673.33	6,321.86	8,651.85
IV	Expenses					
	a. Cost of services rendered	2,317.56	2,715.71	2,988.57	5,033.27	7,302.90
	b. Employee benefits expense	142.77	113.01	98.38	255.78	182.87
	c. Finance Cost	8.75	10.82	17.21	19.57	26.56
	d. Depreciation and Amortisation expense	20.82	19.63	23.03	40.45	31.93
	e. Other expenses	194.42	163.22	113.35	157.64	181.67
	Total Expenses	2,684.32	3,022.39	3,240.54	5,706.71	7,725.93
V	Profit before exceptional items and tax (III-IV)	277.55	337.60	432.79	615.15	925.92
VI	Exceptional items (refer note 4)	3.12	-	-	3.12	-
VII	Profit before tax (V-VI)	274.43	337.60	432.79	612.03	925.92
VIII	Tax expense					
	a. Current Tax	95.28	88.51	115.48	183.79	241.77
	b. Deferred Tax	(19.53)	(0.94)	(1.54)	(20.47)	(1.99)
IX	Profit for the period/year (VII-VIII)	198.68	250.03	318.85	448.71	686.11
X	Other comprehensive Income/(loss):					
	Items that will not be reclassified to profit or loss					
	- Remeasurement gain / (loss) of the defined benefit plan	1.37	0.16	3.69	1.53	0.95
	- Income tax relating to these items	(0.35)	(0.04)	(0.93)	(0.39)	(0.24)
	Other comprehensive Income/(loss) for the period/year (X)	1.02	0.12	2.75	1.14	0.71
XI	Total comprehensive Income for the period/year (IX+X)	199.70	250.15	321.60	449.85	686.82
XII	Paid-up equity share capital (face value of INR 10 per share)				1,130.12	1,130.12
XIII	Other equity				3,178.24	2,824.45
XIV	Earnings Per Share					
	Basic EPS (in INR)	1.76	2.21	3.17	3.97	6.81
	Diluted EPS (in INR)	1.76	2.21	3.17	3.97	6.81
		(Not annualised)	(Not annualised)	(Not annualised)		



21

Brace Port Logistics Limited
CIN: U63030DL2020PLC372878
Standalone Statement of Assets and Liabilities as at March 31, 2026
All amounts are in INR lacs unless otherwise stated

Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	183.98	146.95
Intangible assets under development	285.05	175.70
Right-of-use assets	34.82	46.57
Financial assets		
(i) Investments	10.65	-
(ii) Other financial assets	491.54	80.84
Deferred tax assets (net)	20.67	0.59
Other non-current assets	1.22	1.39
Total non-current assets	1,027.93	452.04
Current assets		
Financial assets		
(i) Trade receivables	709.27	1,161.55
(ii) Cash and cash equivalents	1,989.11	414.21
(iii) Bank balances other than (ii) above	546.66	1,392.28
(iv) Loans	0.18	0.47
(v) Other financial assets	56.87	105.86
Other current assets	397.21	894.34
Total current assets	3,699.30	3,968.71
Total assets	4,727.23	4,420.75
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,130.12	1,130.12
Other equity	3,178.24	2,824.45
Total equity	4,308.36	3,954.57
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	12.85	25.93
Provisions	22.01	13.20
Total non-current liabilities	34.86	39.13
Current liabilities		
Financial liabilities		
(i) Borrowings	13.08	12.01
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	23.11	42.75
(b) total outstanding dues of creditors other than micro and small enterprises	261.76	270.68
(iii) Other financial liabilities	30.27	28.50
Other current liabilities	39.48	26.47
Provisions	0.31	0.12
Current tax liabilities (net)	16.00	46.52
Total current liabilities	384.01	427.05
Total liabilities	418.87	466.18
Total equity and liabilities	4,727.23	4,420.75



Brace Port Logistics Limited
CIN: U63030DL2020PLC372878
Standalone Statement of Cash Flows for the year ended March 31, 2026
All amounts are in INR lacs unless otherwise stated

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash flow from Operating activities		
Profit before tax	612.03	925.92
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	40.45	31.93
Foreign exchange (gain) / loss (net)	(46.97)	(28.67)
Interest income	(103.42)	(62.45)
Finance cost	19.57	20.73
Liabilities written back	(0.52)	(2.53)
Trade and other receivable balances written off	1.37	-
Allowance for expected credit loss	53.12	8.50
Impairment allowance for doubtful advances	18.59	-
Working capital adjustments:		
(Increase)/ Decrease in trade receivables	453.81	588.15
(Increase)/ Decrease in other financial assets	48.99	(96.53)
(Increase)/ Decrease in other assets	478.71	(556.18)
Increase/ (Decrease) in provisions	10.53	5.48
Increase/ (Decrease) in trade payable	(28.86)	(969.50)
Increase/ (Decrease) in other financial liability	1.73	6.85
Increase/ (Decrease) in other liability	13.01	3.78
Cash generated/(used) from operations	1,572.14	(124.52)
Income tax paid (net)	(216.87)	(234.59)
Net cash inflow/(outflow) from Operating activities	1,355.27	(359.11)
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(65.73)	(44.50)
Purchase of Intangible assets	(109.35)	(107.77)
Purchase of right of use assets	-	(58.28)
Investment made in subsidiary	(10.65)	-
Loan to employees	0.33	(0.47)
Bank withdrawal / (deposit) not considered as cash and cash equivalents (net)	429.59	(1,108.63)
Interest received	108.71	45.76
Net cash inflow/(outflow) from Investing activities	352.90	(1,273.89)
C. Cash flow from Financing activities		
Proceeds from issue of shares	-	2,440.96
Interest paid	(16.19)	(10.50)
Repayment of borrowings	(12.01)	(11.03)
Share Issue expenses	-	(372.33)
Dividends paid	(96.02)	(187.88)
Net cash inflow/(outflow) from Financing activities	(124.22)	1,859.22
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1,583.95	226.22
Cash and cash equivalents at the beginning of the year	414.21	187.87
Exchange difference on translation of foreign currency cash and cash equivalents	(9.05)	0.12
Cash and cash equivalents at the end of the year	1,989.11	414.21
Components of cash and cash equivalents		
Balances with banks		
- On current account	1,252.65	399.08
- Dividend Account	0.23	7.50
- In deposit account (with original maturity of 3 months or less)	575.54	-
- In overdraft account	154.16	1.09
Cash in hand including Imprest	6.53	6.54
	1,989.11	414.21

The above cash flow statement has been prepared under Indirect method as set out in Ind AS-7 "Statement of cash flows".



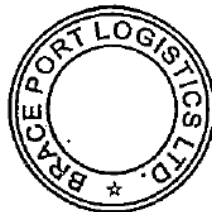
Explanatory notes to the statement of audited standalone financial results for the half year and year ended March 31, 2026

1. These audited standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, as amended, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations").
2. These audited standalone financial results have been reviewed by the Audit Committee at its meeting held on May 27, 2026 and have been approved by Board of Directors at its meeting held on May 27, 2026. These audited standalone financial results have been audited by the statutory auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The statutory auditors have issued an unmodified opinion on these audited standalone financial results.
3. The Company is primarily engaged in providing "Integrated logistics solutions, other specialised logistics services and logistics operations". The Company has only one reportable segment i.e., "providing integrated logistics solutions, other specialised logistics services and logistics operations" and accordingly disclosures as per IND AS 108 "Operating Segments" are not applicable.
4. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the standalone statement of profit and loss for the half year and year ended March 31, 2026. The incremental impact consisting of gratuity of INR 2.73 lacs and long-term compensated absences of INR 0.39 lacs primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
5. On May 15, 2025, The Company has incorporated a foreign associate named 'AllGlobal Logistics Inc.' in Markham ON, Canada. As at the year end, the company is in the process of making the overseas direct investment (ODI) outward remittance to the said associate and the associate company has not yet started its operations till the year end.
6. The Board of Directors of the Company at their meeting held on February 17, 2026 had declared an interim dividend of INR 0.85 per equity share (face value of INR 10.00 per equity share) and paid during the half year.
7. The Board of Directors of the Company at their meeting held on May 27, 2026 have recommended to Members for their approval, Final Dividend of INR 1.00 per equity share (face value of INR 10.00 per equity share) for the financial year ended March 31, 2026.
8. The previous period/year's figure have been regrouped/ reclassified wherever considered necessary to make them comparable with those of the current's period/year's classification, none of which it believes to be material, hence no additional disclosure are provided.

For and on behalf of board of directors of
Brace Port Logistics Limited



Sachin Arora
Managing Director
DIN: 08952681



Place : New Delhi
Date: May 27, 2026



Independent Auditor's Report on the Half yearly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Brace Port Logistics Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of half yearly and year to date consolidated financial results of Brace Port Logistics Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its associate for the half year ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/financial results/financial information of the subsidiaries, the Statement:

- i. includes the results of the entities listed in Annexure I;
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the half year ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

a. The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

- a. 1 subsidiary, whose financial results/statements and other financial information include total assets of INR 13.30 lacs at March 31, 2026, total revenues of INR Nil and INR Nil, total net loss after tax of INR 4.70 lacs and INR 5.80 lacs, total comprehensive loss of INR 4.82 lacs and INR 6.00 lacs, for the half year and the year ended on that date respectively, and net cash inflows of INR 13.50 lacs for the year ended March 31, 2026, as considered in the Statement whose financial statements, other financial information have been audited by their respective independent auditor.
- b. 1 associate, in respect of which the Holding Company is in the process of making the overseas direct investment (ODI) outward remittance. Further, the said associate Company has not started its business operations till the year end. (refer note 5 of the consolidated results).

The independent auditor's report on the financial results/statements and other financial information of the entity has been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and


disclosures included in respect of the subsidiary is based solely on the reports of such auditors and procedures performed by us as stated in the paragraph above.

This subsidiary is located outside India whose financial results/statements and other financial information have been prepared in accordance with the accounting principles generally accepted in its respective country. The Holding Company's management has converted the financial results/statements of the subsidiary located outside India from accounting principles generally accepted in their countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/statements and other financial information certified by the Management.

b. The accompanying Statement includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited figures up to the first half year of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

For Bhagi Bhardwaj Gaur & Co.
Chartered Accountants
ICAI Firm Registration Number: 007895N


per Mohit Gupta
Partner

Membership Number: 528337
UDIN: 26528337BRDHUT2116



Place: New Delhi
Date: May 27, 2026

Annexure 1

List of Wholly Owned Subsidiaries

S. No.	Name of Entity
1	Braceport Logistics L.L.C.-FZ

List of Associate

S. No.	Name of Entity
1	AllGlobal Logistics Inc.

5

Statement of audited consolidated financial results for the half year and year ended March 31, 2026

S. No.	Particulars	(Amount in INR Lacs)				
		Half Year Ended March 31, 2026	Half Year Ended September 30, 2025	Half Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	2,868.60	3,294.07	3,603.17	6,162.67	8,558.20
II	Other Income	93.27	65.92	70.16	159.19	93.65
III	Total Income (I+II)	2,961.87	3,359.99	3,673.33	6,321.86	8,651.85
IV	Expenses					
	a. Cost of services rendered	2,317.56	2,715.71	2,988.57	5,033.27	7,302.90
	b. Employee benefits expense	142.77	113.01	98.38	255.78	182.87
	c. Finance Cost	8.96	10.82	17.21	19.78	26.56
	d. Depreciation and Amortisation expense	20.82	19.63	23.03	40.45	31.93
	e. Other expenses	198.91	164.32	120.88	363.23	189.20
	Total Expenses (IV)	2,689.02	3,023.49	3,248.07	5,712.51	7,733.46
V	Profit before share of net profits from investments accounted for using equity method, exceptional items and tax (III - IV)	272.85	336.50	425.26	609.35	918.39
VI	Share of net profit of associates (net of tax)	-	-	-	-	-
VII	Profit before exceptional items and tax (V+VI)	272.85	336.50	425.26	609.35	918.39
VIII	Exceptional Items (refer note 4)	3.12	-	-	3.12	-
IX	Profit before tax (VII-VIII)	269.73	336.50	425.26	606.23	918.39
X	Tax expense					
	a. Current Tax	95.28	88.51	115.48	183.79	241.77
	b. Deferred Tax	(19.53)	(0.94)	(1.54)	(20.47)	(1.96)
XI	Profit for the period/year (IX-X)	193.98	248.93	311.32	442.91	678.58
XII	Other comprehensive income/(loss):					
	Items that will not be reclassified to profit or loss					
	- Remeasurement gain / (loss) of the defined benefit plan	1.37	0.16	3.68	1.53	0.95
	- Income tax relating to those items	(0.35)	(0.04)	(0.93)	(0.39)	(0.24)
	Items that will be reclassified to profit or loss					
	- Exchange differences in translating the financial information of foreign operations	(0.05)	(0.08)	0.07	(0.13)	0.07
	Other comprehensive Income/(loss) for the period/year (XII)	0.97	0.04	2.82	1.01	0.78
XIII	Total comprehensive income for the period (XI+XII)	194.95	248.97	314.14	443.92	679.36
	Profit for the period/year attributable to:					
	- Equity holders of the parent	193.98	248.93	311.32	442.91	678.58
	- Non-controlling interests	-	-	-	-	-
	Other comprehensive income / (loss) for the period/year attributable to:					
	- Equity holders of the parent	0.97	0.04	2.82	1.01	0.78
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income for the period/year attributable to:	194.95	248.97	314.14	443.92	679.36
	- Equity holders of the parent	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-
XIV	Paid-up equity share capital (face value of INR 10 per share)				1,130.12	1,130.12
XV	Other equity				3,164.85	2,816.99
XVI	Earnings Per Share					
	Basic EPS (in INR)	1.72	2.20	3.09	3.92	6.74
	Diluted EPS (in INR)	1.72	2.20	3.09	3.92	6.74
		(Not annualised)	(Not annualised)	(Not annualised)		



21

Brace Port Logistics Limited
 CIN: U63030DL2020PLC372878
 Audited Consolidated Statement of Assets and Liabilities as at March 31, 2026
 All amounts are in INR lacs unless otherwise stated

Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	183.98	146.95
Intangible assets under development	285.05	175.70
Right-of-use assets	34.82	46.57
Financial assets		
(i) Other financial assets	491.54	80.84
Deferred tax assets (net)	20.67	0.59
Other non-current assets	1.22	1.39
Total non-current assets	1,017.28	452.04
Current assets		
Financial assets		
(i) Trade receivables	709.27	1,161.55
(ii) Cash and cash equivalents	2,002.41	414.21
(iii) Bank balances other than (ii) above	546.66	1,392.28
(iv) Loans	0.18	0.47
(v) Other financial assets	56.87	105.86
Other current assets	389.02	886.88
Total current assets	3,704.41	3,961.25
Total assets	4,721.69	4,413.29
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,130.12	1,130.12
Other equity	3,164.85	2,816.99
Equity attributable to equity holders of the parent	4,294.97	3,947.11
Non Controlling Interest	-	-
Total equity	4,294.97	3,947.11
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	12.85	25.93
Provisions	22.01	13.20
Total non-current liabilities	34.86	39.13
Current liabilities		
Financial liabilities		
(i) Borrowings	21.00	12.01
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	23.11	42.75
(b) total outstanding dues of creditors other than micro and small enterprises	261.76	270.68
(iii) Other financial liabilities	30.27	28.50
Other current liabilities	39.41	26.47
Provisions	0.31	0.12
Current tax liabilities (net)	15.00	46.52
Total current liabilities	391.86	427.05
Total liabilities	426.72	466.18
Total equity and liabilities	4,721.69	4,413.29



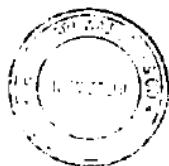
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Brace Port Logistics Limited
CIN: U63030DL2020PLC372878
Audited Consolidated Statement of Cash Flows for the period ended March 31, 2026
All amounts are in INR lacs unless otherwise stated

Particulars	Year ended March 31, 2026 Audited	Year ended March 31, 2025 Audited
A. Cash flow from Operating activities		
Profit before tax	606.23	918.39
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	40.45	31.93
Unrealised foreign exchange (gain) / loss (net)	(47.10)	(28.60)
Interest Income	(103.42)	(62.45)
Finance cost	19.78	20.73
Liabilities written back	(0.52)	(2.53)
Trade and other receivable balances written off	1.37	-
Allowance for expected credit loss	53.12	8.50
Impairment allowance for doubtful deposits and advances	18.59	-
Working capital adjustments:		
(Increase)/ Decrease in trade receivables	453.81	588.08
(Increase)/ Decrease in other financial assets	48.99	(96.53)
(Increase)/ Decrease in other assets	479.44	(548.72)
Increase/ (Decrease) in provisions	10.53	5.48
Increase/ (Decrease) in trade payable	(28.86)	(969.43)
Increase/ (Decrease) in other financial liability	1.73	6.85
Increase/ (Decrease) in other liability	12.94	3.78
Cash generated/(used) from operations	1,567.08	(124.52)
Income tax paid (net)	(216.87)	(234.59)
Net cash inflow/(outflow) from Operating activities	1,350.21	(359.11)
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(65.73)	(44.50)
Purchase of intangible assets	(109.35)	(107.77)
Purchase of right of use assets	-	(58.28)
Loan to employees	0.33	(0.47)
Bank withdrawal / (deposit) not considered as cash and cash equivalents (net)	429.59	(1,108.63)
Interest received	108.71	45.76
Net cash outflow from Investing activities	363.55	(1,273.89)
C. Cash flow from Financing activities		
Proceeds from issue of shares	-	2,440.96
Interest paid	(16.19)	(10.50)
Proceeds from borrowings	7.71	-
Repayment of borrowings	(12.01)	(11.03)
Share issue expenses	-	(372.33)
Dividends paid	(96.02)	(187.88)
Net cash inflow from Financing activities	(116.51)	1,859.22
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1,597.25	226.22
Cash and cash equivalents at the beginning of the year	414.21	187.87
Exchange difference on translation of foreign currency cash and cash equivalents	(9.05)	0.12
Cash and cash equivalents at the end of the year	2,002.41	414.21
Components of cash and cash equivalents		
Balances with banks (refer note 10)		
- On current account	1,265.95	399.08
- In deposit account (with original maturity of 3 months or less)	575.54	-
- In overdraft account	154.16	1.09
- In dividend account	0.23	7.50
Cash on hand (refer note 10)	6.53	6.54
	2,002.41	414.21

The above cash flow statement has been prepared under Indirect method as set out in Ind AS-7 "Statement of cash flows".



Explanatory notes to the statement of audited consolidated financial results for the half year and year ended March 31, 2026

- 1 These audited consolidated financial results of the Group have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, as amended, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations").
- 2 These audited consolidated financial results have been reviewed by the Audit Committee at its meeting held on May 27, 2026 and have been approved by Board of Directors at its meeting held on May 27, 2026. These audited consolidated financial results have been audited by the statutory auditors of the company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The statutory auditors have issued an unmodified opinion on these audited consolidated financial results.
- 3 The Group is primarily engaged in providing "integrated logistics solutions, other specialised logistics services and logistics operations". The Group has only one reportable segment i.e., "providing integrated logistics solutions, other specialised logistics services and logistics operations" and accordingly disclosures as per IND AS 108 "Operating Segments" are not applicable.
- 4 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Group has presented such incremental impact under "Exceptional Items" in the Consolidated statement of profit and loss for the half year and year ended March 31, 2026. The incremental impact consisting of gratuity of INR 2.73 lacs and long-term compensated absences of INR 0.39 lacs primarily arises due to change in wage definition. The Group continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 On May 15, 2025, The Holding Company has incorporated a foreign associate named 'AllGlobal Logistics Inc.' in Markham ON, Canada. As at the year end, the holding company is in the process of making the overseas direct investment (ODI) outward remittance to the said associate and the associate company has not yet started its operations till the year end.
- 6 The Board of Directors of the Holding Company at their meeting held on February 17, 2026 had declared an interim dividend of INR 0.85 per equity share (face value of INR 10.00 per equity share) and paid during the half year.
- 7 The Board of Directors of the Holding Company at their meeting held on May 27, 2026 have recommended to Members for their approval, Final Dividend of INR 1.00 per equity share (face value of INR 10.00 per equity share) for the financial year ended March 31, 2026.
- 8 The previous period/year's figure have been regrouped/ reclassified wherever considered necessary to make them comparable with those of the current's period/year's classification, none of which it believes to be material, hence no additional disclosure are provided.

For and on behalf of board of directors of
Brace Port Logistics Limited



Sachin Arora
Managing Director
DIN: 08952691



Place : New Delhi
Date: May 27, 2026

**INFORMATION PURSUANT TO NSE CIRCULAR NO. NSE/CML/2024/23 DATED SEPTEMBER 05, 2024
WITH RESPECT TO UTILIZATION OF ISSUE PROCEEDS FOR THE HALF YEAR ENDED 31st March, 2026.**

Sr. No.	Object as disclosed in the offer document	Amount disclosed in the offer document	Actual utilized amount	Unutilized amount	Remarks
1	Working Capital requirements	1610	1610	0	
2	General Corporate Purpose	449.34	449.34	0	
3	Issue Expenses	381.62	372.33	9.29	
	Total	2440.96	2431.67	9.29	

For & On Behalf of
Brace Port Logistics Limited

Megha
MEGHA AGGARWAL
Director
DIN: 06398960



For Bhagi Bhardwaj Gaur & Co.
Chartered Accountants
ICAI Firm's Registration No: 007895N

Bhagi
Mohit Gupta
Partner
M.No: 528337





Statement of Deviation / Variation in utilisation of funds raised						
Name of listed entity		Brace Port Logistics Limited (Formerly known as Brace Port Logistics Private Limited)				
Mode of Fund Raising		Public Issue				
Date of Raising Funds:						
Date of Allotment		22.08.2024				
Date of Listing		26.08.2024				
Amount Raised		24,40,96,000				
Report filed for Quarter ended		31 st March 2026				
Monitoring Agency		Not applicable				
Monitoring Agency Name, if applicable		Not applicable				
Is there a Deviation / Variation in use of funds raised		No				
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		Not applicable				
If Yes, Date of shareholder Approval		Not applicable				
Explanation for the Deviation / Variation		Not applicable				
Comments of the Audit Committee after review		Not applicable				
Comments of the auditors, if any		Not applicable				
Objects for which funds have been raised and where there has been a deviation, in the following table		No Deviation				
Original Object	Modified Object, if any	Original Allocation (Rs. In Lacs)	Modified allocation, if any (Rs. In Lacs)	Funds Utilised (Rs. In Lacs)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Working Capital Requirements	N.A	1610.00	Nil	1610.00	Nil	N.A.
General Corporate Purpose	N.A	449.34	Nil	449.34	Nil	N.A.
Issue Expenses	N.A	381.62	Nil	372.33	Nil	N.A.

For Bhagi Bhardwaj Gaur & Co.
Chartered Accountants
ICAI Firm Registration Number: 007895N


per Mohit Gupta
Partner



Membership Number: 528337
UDIN: 26528337LWVXFD1419

Place: New Delhi
Date: May 27, 2026