



**OM FREIGHT  
FORWARDERS LIMITED.**  
AN AEO-ISO CERTIFIED COMPANY  
DELIVERING VALUE

Date: February 13, 2026

**National Stock Exchange of India Limited,**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex Bandra (E)  
Mumbai – 400 051

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

Ref. NSE Symbol: **OMFREIGHT**

Ref. BSE Scrip Code: **544564**

**Subject: Outcome of Board Meeting of Om Freight Forwarders Limited (‘the Company’) held on February 13, 2026.**

Dear Sir / Madam,

We wish to inform you about the outcome of the Board Meeting held on November 13, 2025 Pursuant to the provisions of Regulation 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

The Board has, inter-alia, considered and approved the following:

1. Unaudited Standalone and Consolidated Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended December 31, 2025 along with Limited Review Reports issued thereon by the Statutory Auditors of the Company.

A copy of the said results along with the Reports thereon issued by the Statutory Auditors of the Company are enclosed herewith as **Annexure I** and will also be uploaded on the Company’s website i.e. <https://omfreight.com>.

The Meeting of Board of Directors commenced at 12:20 P.M. (IST) and concluded at 01.30 P.M. (IST).

Kindly take the same on your records.

Thanking you,

Sincerely,

**For Om Freight Forwarders Limited  
(Formerly known as Om Freight Forwarders Private Limited)**

**Harmesh Rahul Joshi**  
**Executive Director**  
**DIN: 00123583**

**OM FREIGHT FORWARDERS LIMITED.**  
(Formerly known as Om Freight Forwarders Private Limited)

 **Registered Office:**  
101-A Wing, Jayant Apt, Opp. Sahar Air Cargo Complex, Andheri (E), Mumbai - 400 099.  
Maharashtra, INDIA. ☎ 022 2681 70 19 / 022 2681 73 13

 **Corporate Office :**  
707 - 713, Corporate Center, Nirmal Lifestyle, L.B.S Marg, Mulund (W),  
Mumbai - 400 080. Maharashtra, INDIA. ☎ 022 680 99999 (100 LINES)

 [WWW.OMFREIGHT.COM](http://WWW.OMFREIGHT.COM)

 [INFO@OMFREIGHT.COM](mailto:INFO@OMFREIGHT.COM)

**CIN : U43299MH1995PLC089620**





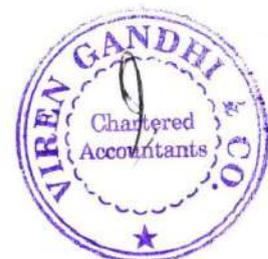
*Viren Gandhi and Co.*  
Chartered Accountants

ADD:1109, Marathon Millennium,  
LBS Road, Mulund - West, Mumbai – 400080.  
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**Independent Auditor's Limited Review Report on the Quarterly and Year to Date Standalone Unaudited Financial Results of Om Freight Forwarders Limited (Previously known as Om Freight Forwarders Private Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Om Freight Forwarders Limited  
(Previously known as Om Freight Forwarders Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Om Freight Forwarders Limited (Previously known as Om Freight Forwarders Private Limited) (the "Company") for the quarter ended December 31, 2025 and for the period April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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 Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 primarily of inquiries to the company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data, thus providing less assurance than an audit. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. The Central Government has made the Labour Code Bill, comprising four laws, effective from November, 2025. The company has conducted an initial evaluation and, at this stage, does not anticipate any significant impact. However, a detailed assessment is currently underway to determine its implications, including any potential effect on the financial statements.



5. 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Viren Gandhi & Co**

**Chartered Accountants**

**ICAI Firm Registration No. 111558W**



**Chintan Gandhi (Partner)**

**Membership No.137079**

**Place: Mumbai**

**Date: February 13<sup>th</sup> 2026**

**UDIN NO.: 26137079STZFRK6117**

**OM FREIGHT FORWARDERS LIMITED**

(Previously known as OM FREIGHT FORWARDERS PRIVATE LIMITED)

CIN: U43299MH1995PLC089620

101, Jayant Apts. 'A' Wing, Opp, Sahar Cargo Complex, Sahar, Andheri East, Mumbai - 400099, Maharashtra, India.

 Website : <https://omfreight.com/> , E-mail : [investors@omfreight.com](mailto:investors@omfreight.com)

Statement of Unaudited Standalone Financial Results for the Quarter &amp; Nine Months Ended December 31, 2025.

INR in Crores

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from operations	119.11	113.84	116.48	327.38	366.76	490.14
(b)	Other income	1.79	0.47	1.36	3.81	2.99	3.92
	<b>Total income</b>	<b>120.90</b>	<b>114.31</b>	<b>117.84</b>	<b>331.19</b>	<b>369.75</b>	<b>494.06</b>
<b>2</b>	<b>Expenses</b>						
(a)	Operating cost	93.57	86.64	90.78	252.85	272.05	365.99
(b)	Employee benefits expense	12.61	13.80	15.45	38.62	53.00	65.08
(c)	Finance costs	0.67	0.54	0.69	1.78	1.96	2.57
(d)	Depreciation and amortisation expense	2.57	2.51	2.53	7.57	7.42	9.92
(e)	Other expenses	5.46	5.58	5.93	15.10	15.32	21.33
	<b>Total expenses</b>	<b>114.88</b>	<b>109.07</b>	<b>115.38</b>	<b>315.92</b>	<b>349.75</b>	<b>464.89</b>
<b>3</b>	<b>Profit before tax and exceptional items for the quarter / year (1 - 2)</b>	<b>6.02</b>	<b>5.24</b>	<b>2.46</b>	<b>15.27</b>	<b>20.00</b>	<b>29.17</b>
4	Exceptional items						
<b>5</b>	<b>Profit before tax (3+4)</b>	<b>6.02</b>	<b>5.24</b>	<b>2.46</b>	<b>15.27</b>	<b>20.00</b>	<b>29.17</b>
<b>6</b>	<b>Tax expense</b>						
(a)	- Current tax	1.41	1.58	0.59	3.76	4.71	6.99
(b)	- Deferred tax charge/(credit)	0.13	(0.21)	0.39	0.17	0.75	0.53
(c)	- Tax adjustments for earlier years (net of deferred tax)						-
<b>7</b>	<b>Profit after tax for the quarter / year (5-6)</b>	<b>4.48</b>	<b>3.87</b>	<b>1.48</b>	<b>11.34</b>	<b>14.54</b>	<b>21.65</b>
<b>8</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	Re-measurement gains/(losses) on defined benefit plans	(0.01)	(0.01)	(0.01)	(0.03)	(0.31)	(0.32)
	Equity instruments through OCI	-	-	-	-	0.19	0.19
	Income tax effect on above items	0.00	0.00	0.04	0.01	0.07	0.03
		(0.01)	(0.01)	0.03	(0.02)	(0.05)	(0.10)
<b>9</b>	<b>Total comprehensive income (7+8)</b>	<b>4.47</b>	<b>3.86</b>	<b>1.51</b>	<b>11.32</b>	<b>14.49</b>	<b>21.55</b>
10	Paid-up equity share capital (face value of INR 10 each)	33.68	31.87	31.87	33.68	31.87	31.87
11	Other equity						139.96
<b>12</b>	<b>Earnings per share (EPS) (* not annualised)</b>						
(a)	Basic EPS (INR)	* 1.33	* 1.22	* 0.46	* 3.50	* 4.56	6.79
(b)	Diluted EPS (INR)	* 1.33	* 1.22	* 0.46	* 3.50	* 4.56	6.79



Notes :

- 1 The above unaudited Standalone financial results of Om Freight Forwarders Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules ,2015, as amended, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 2 The Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2026. The Statutory Auditors have reviewed these results pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. There are no qualifications in the report issued by the auditors.
- 3 The Company completed its Initial Public Offering (IPO) of INR 24.44 Crores through fresh issue of 18,10,042 equity shares of face value of INR 10 at a premium of INR 125 per equity share i.e. an offer price of INR 135 per equity share. Pursuant to the aforesaid allotment of equity shares, the issued, subscribed, and paid-up capital of the company stands increased to INR 33.68 Crores ( 3,36,75,442 Equity shares of INR 10 each ) and securities premium stands increased to INR 19.87 Crores. These equity shares were allotted on October 6,2025 and listed on NSE Limited and BSE Limited on October 8,2025.

The details of utilization of the IPO proceeds of INR 24.44 Crores is as follows :

Objects of the issues as per the prospectus	Amount to be utilized (net)	INR in Crores	
		Amount utilised upto Dec 31,2025.	Total amount unutilised upto Dec 31,2025.
Funding of the capital expenditure requirements.	17.15	11.49	5.66
General Corporate purposes	4.52	4.52	-
<b>Net Issue Proceeds</b>	<b>21.67</b>	<b>16.01</b>	<b>5.66</b>
Offer related expenses to be borne by the Company	2.77	2.77	-
<b>Gross Issue Proceeds</b>	<b>24.44</b>	<b>18.78</b>	<b>5.66</b>

- 4 The Company's Chief Operating Decision maker (CODM) reviews business and operations as a single segment i.e. Third-Party Logistics Provider, accordingly, there are no reportable business segments in accordance with Ind AS 108 – Operating Segments.
- 5 The figures for the previous periods and for the year ended March 31, 2025 have been restated and regrouped to make them comparable with those of current year.
- 6 The Central Government has made the Labour Code Bill, comprising four laws, effective from November, 2025. The company has conducted an initial evaluation and, at this stage, does not anticipate any significant impact. However, a detailed assessment is currently underway to determine its implications, including any potential effect on the financial statements. Since, this exercise is still in progress, any impact, if identified, will be accounted for after the implementation process is completed, in the subsequent quarter.
- 7 As this is the first reporting year of the Company, the figures for the period ended December 31, 2024 have neither been audited nor reviewed by the Statutory auditor. The figures have been prepared by the Management for comparative purposes.
- 8 The figures for the current period and the previously reported periods have been converted and presented in crores, instead of millions, for better presentation. This change is only in the unit of presentation and does not impact the financial results.





*Viren Gandhi and Co.*  
Chartered Accountants

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**Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Om Freight Forwarders Limited (Previously known as Om Freight Forwarders Private Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Om Freight Forwarders Limited  
(Previously known as Om Freight Forwarders Private Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Om Freight Forwarders Limited (Previously known as Om Freight Forwarders Private Limited) (the "Company" or the "Holding Company") and its associates (together referred to as the "Group") for the quarter ended December 31, 2025 and for the year to date period from April 1, 2025 to December 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" 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 Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 primarily of inquiries to the holding company's personnel responsible for financial and accounting matters and applying analytical and other review procedures to financial data, thus providing less assurance than an audit. 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. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



5. The Central Government has made the Labour Code Bill, comprising four laws, effective from November, 2025. The company has conducted an initial evaluation and, at this stage, does not anticipate any significant impact. However, a detailed assessment is currently underway to determine its implications, including any potential effect on the financial statements
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of below entities:

Sr. No	Name of the Entity	Nature of Relationship
1	Om Freight Forwarders Limited	Holding Company
2	Arha Warehousing and Translift Private Limited	Associate
3	Oscar Freight Private Limited	Associate

7. The Statement also includes the Group's share of net profit after tax of INR 0.10 crores and INR 0.27 crores and total other comprehensive income - gain of INR 0.00 Crores and INR 0.00 Crores, for the quarter ended and nine months ended December 31, 2025, respectively as considered in the Statement, in respect of one associate, whose interim consolidated financial results have not been reviewed by us. These interim consolidated financial results have been reviewed by other auditors whose review reports have been furnished to us by the Holding Company's management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified with respect to our reliance on the work done and the reports of the other auditor.

8. 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Viren Gandhi & Co**

**Chartered Accountants**

**ICAI Firm Registration No. 111558W**

**Chintan Gandhi (Partner)**

**Membership No.137079**

**Place: Mumbai**

**Date: February 13<sup>th</sup> 2026**

**UDIN NO.: 26137079YOYBOD4383**



**OM FREIGHT FORWARDERS LIMITED**

(Previously known as OM FREIGHT FORWARDERS PRIVATE LIMITED)  
CIN: U43299MH1995PLC089620

101, Jayant Apts. 'A' Wing, Opp, Sahar Cargo Complex, Sahar, Andheri East, Mumbai - 400099, Maharashtra, India.  
Website : <https://omfreight.com/> , E-mail : [investors@omfreight.com](mailto:investors@omfreight.com)

Statement of Unaudited Consolidated Financial Results for the Quarter & Nine Months Ended December 31, 2025.

INR in Crores

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
(a)	Revenue from operations	119.11	113.84	116.48	327.38	366.76	490.14
(b)	Other income	1.79	0.47	1.36	3.81	2.99	3.92
	<b>Total income</b>	<b>120.90</b>	<b>114.31</b>	<b>117.84</b>	<b>331.19</b>	<b>369.75</b>	<b>494.06</b>
<b>2</b>	<b>Expenses</b>						
(a)	Operating cost	93.57	86.64	90.78	252.85	272.05	365.99
(b)	Employee benefits expense	12.61	13.80	15.45	38.62	53.00	65.08
(c)	Finance costs	0.67	0.54	0.69	1.78	1.96	2.57
(d)	Depreciation and amortisation expense	2.57	2.51	2.53	7.57	7.42	9.92
(e)	Other expenses	5.46	5.58	5.93	15.10	15.32	21.33
	<b>Total expenses</b>	<b>114.88</b>	<b>109.07</b>	<b>115.38</b>	<b>315.92</b>	<b>349.75</b>	<b>464.89</b>
<b>3</b>	<b>Profit before tax and exceptional items for the quarter / year (1 - 2)</b>	<b>6.02</b>	<b>5.24</b>	<b>2.46</b>	<b>15.27</b>	<b>20.00</b>	<b>29.17</b>
4	Exceptional items						
5	Share of (loss) / profit from associates and joint ventures	0.16	0.18	0.17	0.60	0.32	0.37
<b>6</b>	<b>Profit before tax (3+4+5)</b>	<b>6.18</b>	<b>5.42</b>	<b>2.63</b>	<b>15.87</b>	<b>20.32</b>	<b>29.54</b>
<b>7</b>	<b>Tax expense</b>						
(a)	- Current tax	1.41	1.58	0.59	3.76	4.71	6.99
(b)	- Deferred tax charge/(credit)	0.13	(0.21)	0.39	0.17	0.75	0.53
(c)	- Tax adjustments for earlier years (net of deferred tax)	-	-	-	-	-	-
<b>8</b>	<b>Profit after tax for the quarter / year (6-7)</b>	<b>4.64</b>	<b>4.05</b>	<b>1.65</b>	<b>11.94</b>	<b>14.86</b>	<b>22.02</b>
<b>9</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	Re-measurement gains/(losses) on defined benefit plans	(0.01)	(0.01)	(0.01)	(0.03)	(0.31)	(0.32)
	Equity instruments through OCI	-	-	-	-	0.19	0.19
	Income tax effect on above items	0.00	0.00	0.04	0.01	0.07	0.03
	Share of other comprehensive income of associates	0.00	0.00	0.00	0.00	0.00	0.00
		(0.01)	(0.01)	0.03	(0.02)	(0.05)	(0.10)
<b>10</b>	<b>Total comprehensive income (8+9)</b>	<b>4.63</b>	<b>4.04</b>	<b>1.68</b>	<b>11.92</b>	<b>14.81</b>	<b>21.92</b>
11	Paid-up equity share capital (face value of INR 10 each)	33.68	31.87	31.87	33.68	31.87	31.87
12	Other equity						141.66
<b>13</b>	<b>Earnings per share (EPS) (* not annualised)</b>						
(a)	Basic EPS (INR)	* 1.38	* 1.27	* 0.52	* 3.68	* 4.58	6.91
(b)	Diluted EPS (INR)	* 1.38	* 1.27	* 0.52	* 3.68	* 4.58	6.91



## Notes :

- 1 Consolidated Financial results cover the operations of Om Freight Forwarders Limited and includes share of profit / loss of its two associates - (1) Arha Warehousing And Translift Private Limited and (2) Oscar Freight Private Limited.
- 2 The above unaudited Consolidated financial results of Om Freight Forwarders Limited ("the Company") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules ,2015, as amended, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 3 The Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2026. The Statutory Auditors have reviewed these results pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. There are no qualifications in the report issued by the auditors.
- 4 The Company completed its Initial Public Offering (IPO) of INR 24.44 Crores through fresh issue of 18,10,042 equity shares of face value of INR 10 at a premium of INR 125 per equity share i.e. an offer price of INR 135 per equity share. Pursuant to the aforesaid allotment of equity shares, the issued, subscribed, and paid-up capital of the company stands increased to INR 33.68 Crores ( 3,36,75,442 Equity shares of INR 10 each ) and securities premium stands increased to INR 19.87 Crores. These equity shares were allotted on October 6,2025 and listed on NSE Limited and BSE Limited on October 8,2025.

The details of utilization of the IPO proceeds of INR 24.44 Crores is as follows :

Objects of the issues as per the prospectus	Amount to be utilized (net)	INR in Crores	
		Amount utilised upto Dec 31,2025.	Total amount unutilised upto Dec 31,2025.
Funding of the capital expenditure requirements.	17.15	11.49	5.66
General Corporate purposes	4.52	4.52	-
<b>Net Issue Proceeds</b>	<b>21.67</b>	<b>16.01</b>	<b>5.66</b>
Offer related expenses to be borne by the Company	2.77	2.77	-
<b>Gross Issue Proceeds</b>	<b>24.44</b>	<b>18.78</b>	<b>5.66</b>

- 5 The Group's Chief Operating Decision maker (CODm) reviews business and operations as a single segment i.e. Third-Party Logistics Provider, accordingly, there are no reportable business segments in accordance with Ind AS 108 – Operating Segments.
- 6 The figures for the previous periods and for the year ended March 31, 2025 have been restated and regrouped to make them comparable with those of current year.
- 7 The Central Government has made the Labour Code Bill, comprising four laws, effective from November, 2025. The Group has conducted an initial evaluation and, at this stage, does not anticipate any significant impact. However, a detailed assessment is currently underway to determine its implications, including any potential effect on the financial statements. Since, this exercise is still in progress, any impact, if identified, will be accounted for after the implementation process is completed, in the subsequent quarter.
- 8 As this is the first reporting year of the Group, the figures for the period ended December 31, 2024 have neither been audited nor reviewed by the Statutory auditor. The figures have been prepared by the Management for comparative purposes.
- 9 The figures for the current period and the previously reported periods have been converted and presented in crores, instead of millions, for better presentation. This change is only in the unit of presentation and does not impact the financial results.

