GSTIN : 07AAECB6895R1ZP
07AAECB6895R3ZN
CIN No. : L63000DL2011PLC224622

BLT Logistics Limited

(Formerly Known as BLT Logistics Private Limited)

14th November, 2026

To,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 544474

Sub: Outcome of the Board Meeting and Submission of the Unaudited Standalone & Consolidated Financial Result for the half year ended 30th September, 2026

Ref: Regulation 30, 33 and other applicable provisions of the SEBI (LODR) Regulations, 2015 read with corresponding circulars and notifications issued thereunder

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations") we do hereby inform you that the Board of Directors of the Company at its meeting held today i.e. 14th November, 2026 has, inter alia, considered and approved the followings:

1. Standalone & Consolidated Unaudited Financial Result of the Company for the half year ended 30th September, 2026 along with the Limited Review Report issued by Statutory Auditors of the Company for the half year ended 30th September, 2026.

The Meeting of the Board of Director was commenced at 4:00 P.M. and concluded at 5:00 P.M.

You are requested to take the above on record.

Thanking You,
Yours Sincerely

For or on behalf of
BLT Logistics Limited

Muskan Gupta
Digitally signed by Muskan Gupta
Date: 2026.11.14 17:06:49 +05'30'

Muskan Gupta
(Company Secretary and Compliance Officer)

BLT LOGISTICS LIMITED
CIN:L63000DL2011PLC224622
UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(INR Lakhs)

Sr. No.	Particulars	Half Year Ended			Yearly Ended	
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	3,153.21	2,971.22	2,498.72	5,469.94	4,792.48
II	Other Income	16.78	22.53	13.12	35.66	26.32
III	**Total Revenue (I+II)**	**3,169.99**	**2,993.75**	**2,511.84**	**5,505.60**	**4,818.80**
IV	**Expenses**					
	(a) Cost of Operating Expenses	2,550.72	2,338.43	1,957.08	4,295.51	3,719.38
	(b) Employee benefits expense	92.65	84.33	130.75	215.08	181.07
	(c) Finance Cost	43.67	45.25	50.38	95.63	78.98
	(d) Depreciation and amortisation expense	156.01	188.38	162.12	350.50	296.64
	(e) Other Expenses	80.31	82.01	53.43	135.44	132.47
	Total Expenses	**2,923.36**	**2,738.40**	**2,353.77**	**5,092.16**	**4,408.54**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	**246.63**	**255.36**	**158.08**	**413.43**	**410.26**
VI	Exceptional Items (refer note 5)	-	-	-	-	-
VII	**Profit/ (Loss) Before Tax (V - VI)**	**246.63**	**255.36**	**158.08**	**413.43**	**410.26**
VIII	**Tax Expenses :**					
	Current Tax	61.27	55.45	39.79	95.23	114.07
	Earlier Year Taxes	-	3.91	-	3.91	5.06
	Deferred Tax	0.81	5.47	-	5.47	(9.73)
IX	**Net Tax Expenses**	62.07	64.83	39.79	104.62	109.40
X	**Profit / (Loss) from Period from continuing Operations (VII -VIII)**	**184.56**	**190.52**	**118.29**	**308.82**	**300.86**
	Profit (Loss) from discontinuing Operations	-	-	-	-	-
	Tax Expense of Discontinuing Operations	-	-	-	-	-
XI	**Profit / (Loss) from Discontinuing Operations**	-	-	-	-	-
XII	**Profit / (Loss) for the period (X+XI)**	**184.56**	**190.52**	**118.29**	**308.82**	**300.86**
XIII	**Earnings Per Share of INR 10.00 Each (Not Annualised)**					
	(a) Basic (Rs.)	3.85	4.67	2.47	7.14	8.60
	(b) Diluted (Rs.)	3.85	4.67	2.47	7.14	8.60

Notes:

1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14.11.2026
2. There were no investor complaints received / pending as at 30th September 2026.
3. The Company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment-wise reporting is not applicable.
4. The figures for the corresponding previous period have been regrouped/ reclassified wherever considered necessary.

BLT LOGISTICS LTD. New Delhi NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

BLT LOGISTICS LIMITED

CIN:L63000DL2011PLC224622

UN-AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 30-09-2026

(INR Lakhs)

Sr. No.	Particulars	For the Period Ended 30.09.2026	For the Year Ended 31.03.2026
1	**Shareholders' Funds**	479.60	479.60
	(a) Share Capital	1,602.14	1,417.58
	(b) Reserves and Surplus	-	-
	(c) Money received against share warrants	**2,081.74**	**1,897.18**
	Sub-total-Shareholders' Funds	-	-
2	**Share application money pending allotment**		
3	**Non Current Liabilities**	521.96	340.13
	(a) Long Term Borrowings	-	-
	(b) Deferred Tax Liability	-	-
	(c) Other Long Term Liabilities	6.23	6.23
	(d) Long Term Provisions	**528.18**	**346.35**
	Sub-total-Non Current Liabilities		
4	**Current Liabilities**	493.44	594.89
	(a) Short Term Borrowings		
	(b) Trade Payables	43.61	135.36
	(i) Total Outstanding dues of micro enterprises and small enterprises	250.31	213.10
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	427.16	223.68
	(c) Other Current Liabilities	157.68	96.41
	(d) Short Term Provisions	**1,372.19**	**1,263.44**
	Sub-total-Current Liabilities	**3,982.11**	**3,506.97**
	TOTAL EQUITY AND LIABILITIES		
II	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets	865.26	862.86
	(i) Tangible assets	-	-
	(ii) Intangible assets	-	130.68
	(b)Capital work-in-progress	9.56	9.00
	(c)Intangible assets under development	193.96	193.96
	(d) Non Current Investments	13.76	14.57
	(e)Deferred Tax Assets (Net)	-	-
	(f) Long Term Loans & Advances	178.08	177.88
	(g) Other Non Current Assets	**1,260.62**	**1,388.95**
	Sub-total-Non Current Assets		
2	**Current Assets**	-	-
	(a) Current Investments	-	-
	(b) Inventories	1,905.36	1,565.69
	(c) Trade Receivables	64.68	24.48
	(d) Cash & cash equivalents	507.22	340.51
	(e) Short Term Loans & Advances	244.23	187.35
	(f) Other Current Assets	2,721.49	2,118.02
	Sub-total-Current Assets	3,982.11	3,506.97
	TOTAL ASSETS		

BLT LOGISTICS LTD. New Delhi NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

BLT LOGISTICS LIMITED
CIN:L63000DL2011PLC224622
UN-AUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

(INR Lakhs)

	Particulars	For the period ended 30.09.2026 Unaudited Amount	For the year ended 31.03.2026 Audited Amount
A	**Cash Flow From Operating Activities**		
	Net Profit/(Loss) Before Tax	246.63	413.43
	Adjustment For:		
	Depreciation & Amortisation	156.01	350.50
	Interest Received	(2.67)	(27.35)
	Interest Expenses	43.62	93.92
	Intangible Assets under Development w/off	-	3.50
	(Profit)/Loss On Sale of Tangible Assets	-	(1.93)
	Operating Profit Before Working Capital Changes	**443.59**	**832.07**
	Changes in Working Capital		
	Change in Trade Receivables	(339.68)	(347.30)
	Change in Loans and Advances	(166.71)	(170.93)
	Change in Other Current Assets/Non Current Assets	(57.07)	(165.67)
	Change in Trade Payables	(54.55)	29.11
	Change in Provisions	61.27	(16.07)
	Changes in Deferred Tax Asset (Net)	0.81	5.47
	Change in Other Current Liabilities	203.49	157.96
		91.14	324.64
	Direct Taxes Paid	62.07	104.62
	Net Cash Flows From Operating Activities(A)	**29.07**	**220.02**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment	(27.73)	(431.14)
	Sale of Property, Plant and Equipment	-	2.65
	Investment in Capital WIP	-	(130.68)
	Investment in Intangible WIP	(0.56)	(9.00)
	Interest Received	2.67	27.35
	Investment in Equity	-	(127.96)
	Net Cash Flow From Investing Activities (B)	**(25.62)**	**(668.77)**
C	**Cash Flow From Financing Activities**		
	Issue of new equity shares	-	129.60
	Securities premiuim	-	842.40
	Share Issue Cost	-	(145.91)
	Proceeds from Long Term Borrowings	188.40	-
	Repayments of Long Term Borrowings	(6.57)	(365.41)
	Proceeds from Short Term Borrowings	-	91.88
	Repaymants of Short Term Borrowings	(101.45)	-
	Interest Paid	(43.62)	(93.92)
	Net Cash Flow From Financing Activities (C)	**36.76**	**458.64**
	Net Change in Cash (A+B+C)	40.20	9.89
	Cash and Cash Equivalents at the Beginning of Year	24.48	14.58
	Cash and Cash Equivalents at the End of the period	**64.68**	**24.48**

BLT LOGISTICS LTD. New Delhi NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

Jain Agarwal & Company
Chartered Accountants

Independent Auditor's Review Report on Review of Interim Unaudited Standalone Financial Results

To The Board of Directors

BLT Logistics Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **BLT Logistics Limited** ('the Company') for the half year ended September 30, 2026 (the 'Statement'), together with the unaudited standalone Statement of Assets and Liabilities as at September 30, 2026 and the unaudited standalone Cash Flow Statement for the half year then ended, 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') [, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019].

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder, and other recognized accounting principles generally accepted in India, and is in compliance with the Listing Regulations. Our responsibility is to issue a report 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 specified under Section 143(10) of the Act 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.

4. Based on our review conducted 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 AS 25 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Jain Agarwal & Company New Delhi Chartered Accountants

BB - 80 B (WEST), SHALIMAR BAGH, DELHI-110088
Phone: +91-11-4747 9799, 4125 1000 • Email: itax@jainagarwalca.com

5. Other Matter: The 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 for the half year ended September 30, 2025, which were subject to limited review by us. Our conclusion is not modified in respect of this matter.

For **JAIN AGARWAL & CO.**
Chartered Accountants
FRN No.: 024866N



CA Jatin Jain
(Partner)
Membership No.: 516377
Place: New Delhi
Date: 14.11.2026
UDIN: 26516377QHGZME4298

BLT LOGISTICS LIMITED
CIN:L63000DL2011PLC224622
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2026

(INR Lakhs)

Sr. No.	Particulars	Half Year Ended			Yearly Ended	
		September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
		Un-Audited	Un Audited	Un-Audited	Audited	Audited
I	Revenue from Operations	3,207.79	3,055.99	2,566.14	5,622.13	4,916.91
II	Other Income	17.38	20.46	13.56	34.02	26.41
III	**Total Revenue (I+II)**	**3,225.17**	**3,076.45**	**2,579.70**	**5,656.15**	**4,943.31**
IV	**Expenses**					
	(a) Cost of Operating Expenses	2,509.91	2,349.79	1,923.15	4,272.95	3,622.52
	(b) Employee benefits expense	104.75	95.95	137.62	233.57	193.40
	(c) Finance Cost	46.24	51.98	55.24	107.22	94.81
	(d) Depreciation and amortisation expense	167.55	207.46	181.17	388.63	360.62
	(e) Other Expenses	84.95	90.32	60.29	150.61	145.02
	Total Expenses	**2,913.41**	**2,795.51**	**2,357.48**	**5,152.99**	**4,416.37**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	**311.77**	**280.94**	**222.22**	**503.16**	**526.94**
VI	Exceptional Items (refer note 5)					
VII	**Profit/ (Loss) Before Tax (V - VI)**	**311.77**	**280.94**	**222.22**	**503.16**	**526.94**
VIII	**Tax Expenses :**					
	Current Tax	77.67	54.09	55.93	110.02	148.07
	Earlier Year Taxes	-	2.44	-	2.44	8.84
	Deferred Tax	0.80	6.75	-	6.75	(14.35)
IX	**Net Tax Expenses**	**78.47**	**63.28**	**55.93**	**119.21**	**142.55**
X	**Profit / (Loss) from Period from continuing Operations (VII -VIII)**	**233.30**	**217.66**	**166.29**	**383.95**	**384.39**
	Profit (Loss) from discontinuing Operations	-	-	-	-	-
	Tax Expense of Discontinuing Operations	-	-	-	-	-
XI	**Profit / (Loss) from Discontinuing Operations**	-	-	-	-	-
	Minority's share in profit	0.00	0.00	-0.00	0.00	0.00
XII	**Profit / (Loss) for the period (X+XI)**	233.30	217.66	166.29	383.95	384.39
XIII	**Earnings Per Share of INR 10.00 Each (Not Annualised)**					
	(a) Basic (Rs.)	4.86	5.41	3.47	8.88	10.98
	(b) Diluted (Rs.)	4.86	5.41	3.47	8.88	10.98

Notes:

1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14.11.2026
2. There were no investor complaints received / pending as at 30th September 2026.
3. The company does not have more than one reportable segment in terms of AS-17 issued by ICAI. Hence segment-wise reporting is not applicable.
4. The figures for the corresponding previous period have been regrouped/ reclassified wherever considered necessary.

BLT LOGISTICS LTD. ★ New Delhi ★ NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

BLT LOGISTICS LIMITED
CIN:L63000DL2011PLC224622
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 30-09-2026

(INR Lakhs)

Sr. No.	Particulars	For the Period Year Ended	For the Year Ended
		30.09.2026	31.03.2026
		Un audited	Audited
1	**Shareholders' Funds**		
	(a) Share Capital	479.60	479.60
	(b) Reserves and Surplus	1,843.35	1,610.05
	(c) Money received against share warrants	-	-
	Sub-total-Shareholders' Funds	**2,322.95**	**2,089.65**
2	**Share application money pending allotment**	-	-
3	**Minority Interest**	**0.00**	**0.00**
4	**Non Current Liabilities**		
	(a) Long Term Borrowings	521.96	340.13
	(b) Deferred Tax Liability	-	-
	(c) Other Long Term Liabilities	-	-
	(d) Long Term Provisions	6.23	6.23
	Sub-total-Non Current Liabilities	**528.18**	**346.35**
5	**Current Liabilities**		
	(a) Short Term Borrowings	525.18	672.37
	(b) Trade Payables	-	
	(i) Total Outstanding dues of micro enterprises and small enterprises	44.49	23.33
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	218.62	226.38
	(c) Other Current Liabilities	330.95	121.75
	(d) Short Term Provisions	188.87	111.20
	Sub-total-Current Liabilities	**1,308.10**	**1,155.03**
	TOTAL EQUITY AND LIABILITIES	**4,159.24**	**3,591.04**
II	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Tangible assets	912.11	920.42
	(ii) Intangible assets	-	-
	(b)Capital work-in-progress	-	130.68
	(c)Intangible assets under development	9.56	9.00
	(d) Non Current Investment	0.15	0.15
	(e)Deferred Tax Assets (Net)	20.09	20.89
	(f) Long Term Loans & Advances	-	-
	(g) Other Non Current Assets	178.08	177.88
	Sub-total-Non Current Assets	**1,120.00**	**1,259.01**
2	**Current Assets**		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	2,086.48	1,698.63
	(d) Cash & cash equivalents	65.50	35.42
	(e) Short Term Loans & Advances	603.32	386.22
	(f) Other Current Assets	283.95	211.75
	Sub-total-Current Assets	**3,039.24**	**2,332.02**
	TOTAL ASSETS	4,159.24	3,591.04

BLT LOGISTICS LTD. New Delhi NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

BLT LOGISTICS LIMITED

CIN:L63000DL2011PLC224622

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

(INR Lakhs)

	Particulars	For the period ended 30.09.2026 Un audited Amount	For the year ended 31.03.2026 Audited Amount
A	**Cash Flow From Operating Activities**		
	Net Profit/(Loss) Before Tax	311.77	503.16
	Adjustment For:		
	Depreciation & Amortisation	167.55	388.63
	Interest Received	(2.67)	(27.35)
	Interest Expenses	45.61	103.17
	Intangible Assets w/off	-	3.50
	(Profit)/Loss On Sale of Tangible Assets	-	(1.93)
	Operating Profit Before Working Capital Changes	**522.26**	**969.18**
	Changes in Working Capital		
	Change in Trade Receivables	(387.85)	(399.44)
	Change in Loans and Advances	(217.10)	(204.71)
	Change in Other Current Assets	(72.20)	(44.22)
	Change in Other Non Current Assets	(0.20)	(123.38)
	Change in Trade Payables	13.40	103.51
	Change in Provisions	77.67	(35.28)
	Changes in Deferred Tax Asset (Net)	0.80	4.01
	Change in Other Current Liabilities	209.20	38.47
		145.98	308.14
	Direct Taxes Paid	-78.47	(119.21)
	Net Cash Flows From Operating Activities(A)	**67.51**	**188.93**
B	**Cash Flow From Investing Activities**		
	Purchase of Property, Plant and Equipment	(28.57)	(432.33)
	Sale of Property, Plant and Equipment	-	2.65
	Capital WIP Addition	-	(130.68)
	Investment in Intangible WIP	(0.56)	(9.00)
	Interest Received	2.67	27.35
	Investment in Equity	-	(0.15)
	Net Cash Flow From Investing Activities (B)	**(26.46)**	**(542.15)**
C	**Cash Flow From Financing Activities**		
	Proceeds from IPO	-	972.00
	IPO Expenses	-	(145.91)
	Proceeds from Long Term Borrowings	188.40	-
	Repayments of Long Term Borrowings	(6.57)	(401.05)
	Proceeds from Short Term Borrowings	-	48.70
	Repaymants of Short Term Borrowings	(147.19)	-
	Minority Interest	0.00	0.00
	Interest Paid	(45.61)	(103.17)
	Net Cash Flow From Financing Activities (C)	**(10.98)**	**370.57**
	Net Change in Cash (A+B+C)	30.08	17.35
	Cash and Cash Equivalents at the Beginning of Year	35.42	18.07
	Cash and Cash Equivalents at the End of the period	**65.50**	**35.42**

BLT LOGISTICS LTD. New Delhi NEW DELHI

For and on behalf of the Board of Directors of
BLT LOGISTICS LIMITED

Rakesh Kumar
Whole Time Director
DIN : 03588589
Place: New Delhi
Date : 14.11.2026

Krishan Kumar
Chairman &
Managing Director
DIN: 03588595
Place: New Delhi
Date : 14.11.2026

Jain Agarwal & Company
Chartered Accountants

Independent Auditor's Review Report on Review of Interim Unaudited Consolidated Financial Results

To The Board of Directors of BLT Logistics Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **BLT Logistics Limited** ('the Parent') and its subsidiary (the Parent and its subsidiary together referred to as 'the Group') for the half year ended September 30, 2026 (the 'Statement'), together with the unaudited consolidated Statement of Assets and Liabilities as at September 30, 2026 and the unaudited consolidated Cash Flow Statement for the half year then ended, attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019.

2. This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder, and other recognized accounting principles generally accepted in India, and is in compliance with the Listing Regulations. Our responsibility is to issue a report 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 specified under Section 143(10) of the Act 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

   a. Parent: BLT Logistics Limited
   b. Subsidiary: Sabarmati Express India Private Limited
   c. Subsidiary: BLT International Logistics FZ-LLC



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5. Based on our review conducted 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 AS 25 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matter: The 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 for the half year ended September 30, 2025, which were subject to limited review by us. Our conclusion is not modified in respect of this matter.

For **JAIN AGARWAL & CO.**

Chartered Accountants
FRN No.: 024866N



CA Jatin Jain
(Partner)
Membership No.: 516377
Place: New Delhi
Date: 14.11.2026
UDIN: 26516377IGATEI4024