NEPTUNE™
LOGITEK LIMITED
EXPANDING HORIZONS

Date: November 03, 2026

To
Bombay Stock Exchange Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai — 400001

Scrip Code: **544663**
Symbol: **NEPLOG**

Subject: Outcome of the Board Meeting held on 03rd November, 2026 and Submission of the Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2026.

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Tuesday, November 03, 2026 commenced at 04:00 PM and concluded at 04:50 PM at Block-B Office No. 1805, Navratna Corporate Park, Ambli, Ahmedabad, Daskroi, Gujarat, India, 380058 of the Company, have, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September, 2026 along with Limited Review Report by Statutory Auditors of the Company.

Unaudited Standalone and Consolidated Financial Results along with Auditor's Limited Review Report for the half year ended September 30, 2026 of the Company are enclosed herewith.

We request you to kindly take the above information on record.

Thanking You.

Yours faithfully,
For **NEPTUNE LOGITEK LIMITED**

ANKIT DEVIDAS SHAH
Digitally signed by ANKIT DEVIDAS SHAH
Date: 2026.11.03 18:21:06 +05'30'

ANKIT DEVIDAS SHAH
MANAGING DIRECTOR
(DIN: 05207001)

J. S. Maheshwari & Co.
CHARTERED ACCOUNTANTS
205, SOLITIARE, OPP BOMBAY GARAGE, UNDER BRIDGE, SHAHIBAUG, AHMEDABAD-380004
Email :jsmcaahdi@gmail.com, jsmcapali@gmail.com, Contact: 91-94272-59951

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED FINANCIAL RESULTS OF NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED) PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

To,
The Board of Directors of
NEPTUNE LOGITEK LIMITED (formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

1. We have reviewed the accompanying statement of standalone unaudited financial results of **NEPTUNE LOGITEK LIMITED ("the company")** for the half year ended 30th September, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. **Management's Responsibility for the statement:**

   This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 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 issue a report on the Statement based on our review.

3. **Auditor's Responsibility:**

   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

J. S. MAHESHWARI & CO. AHMEDABAD FRN : 001318C CHARTERED ACCOUNTANTS

to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards (AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, J S MAHESHWARI & CO.
Chartered Accountants
FRN: 001318C

J.S. MAHESHWARI & CO. AHMEDABAD FRN : 001318C CHARTERED ACCOUNTANTS

Dilip Maliwal
Partner
M. No.: 148387
UDIN: 26148387FZCZRJ8859

Place: Ahmedabad
Date: 03rd November, 2026

NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Statement of Unaudited Standalone Financial Results For the Half Year Ended on 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

Sr. No	Particulars	Half Year ended 30-09-2026 Unaudited	Half Year ended 31-03-2026 Audited	Half Year ended 30-09-2025 Unaudited	Financial Year ended on 31-03-2026 Audited
I	Revenue from Operations	12,007.13	10,825.63	12,545.47	23,371.10
II	Other Income	72.20	83.80	67.28	151.07
III	**Total Revenue (I+II)**	**12,079.33**	**10,909.43**	**12,612.74**	**23,522.18**
IV	**Expenses**				
	a. Cost of materials consumed	-	-	-	-
	b. Purchase of stock-in-trade	-	-	-	-
	c. Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-
	c. Employee benefit expenses	309.75	316.20	316.03	632.23
	d. Finance Cost	233.78	280.94	263.15	544.09
	e. Depreciation and amortisation Cost	261.16	56.50	219.97	276.47
	f. Project and Other expenses	10,916.73	9,972.73	11,113.89	21,086.62
	Total Expenses (IV)	**11,721.42**	**10,626.37**	**11,913.04**	**22,539.40**
V	**Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)**	**357.90**	**283.07**	**699.71**	**982.77**
VI	Exceptional items	-	(12.50)	-	(12.50)
VII	**Profit/(loss) before tax (V-VI)**	**357.90**	**295.56**	**699.71**	**995.27**
VIII	**Tax expense:**				
	a. Current tax Expense	-	(46.29)	148.57	102.28
	b. Deferred tax charge/(credit)	134.09	120.87	97.67	218.54
	c. Short/(Excess) provision of tax for earlier years	-	45.61	0.00	45.61
IX	**Profit after Tax (VII-VIII)**	**223.81**	**175.38**	**453.46**	**628.84**
X	Earnings per equity share:				
	(1) Basic / Diluted (Weighted Average Per Share)	1.63	1.28	4.53	4.59
	No. of Equity Outstanding at the year end	1,37,00,000	1,37,00,000	1,00,00,000	1,37,00,000
	Weighted Average No. of Equity Shares outstanding at the year end				
	Diluted (in ₹)	1,37,00,000	1,37,00,000	1,00,00,000	1,37,00,000

Notes:

1 The above financial results for the Half year ended 30th September, 2026 have been prepared by the Company in accordance with Regulation 33 of securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and applicable Accounting standards prescribed under section 133 of the Companies Act, 2013 read with specific rules made thereunder.

2 The above unaudited financial result for the Half year ended September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November, 2026. The statutory auditors of the Company have carried out 'Limited Review Report' of the results for Half year ended on 30th September, 2026.

3 In terms of Accounting Standard (AS) 17 "Segment Reporting", the Company has identified geographical segments as the primary reporting segments based on the location of its customers. Accordingly, the Company's operations are classified into Domestic and International segments. The segment-wise revenue information has been disclosed in the statement of unaudited financial results.

4 As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.

5 These financial results prepared in accordance with the recognition and measurement principles of. accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India

6 Earning per shares is calculated on the weighted average of the company. Half yearly EPS is not annualized.

7 Geopolitical tensions and war-like situations in the Middle East region from the end of February 2026 adversely impacted export-import trade, shipping movements and global logistics operations. Consequently, the Company's multimodal transportation and export logistics business experienced a significant slowdown during the latter part of the financial year, resulting in cancellation and deferment of customer bookings, reduced cargo movement and transportation demand, operational uncertainties, and pressure on margins due to fixed and committed operating costs.

8 During the preceding financial year, Company had completed its Initial Public Offering ("IPO") of 37,00,000/- new equity share of face value of Rs.10/- each at premium of Rs.116/- per equity share aggregating to Rs.46,62,00,000/-. Pursuant to the IPO, the equity shares of company have to get listed on the SME platform of BSE on 22nd December, 2025. The Company has utilised the money raised by way of Initial-Public offer during the year for the purpose for which they were raised as under.

OBJECTS FOR WHICH HAVE BEEN RAISED IN THE IPO AND DETAILS OF UTILISATION DEVIATION/VARIATION, IF ANY:

Sr.No.	Particulars	Modified if Any	Original Allocation	Modified allocation if any	Fund Utilised up to 30/09/2026	Balance
1	Capital expenditure towards acquiring machinery	Nil	3,394.15	Nil	3394.15	-
2	Funding towards Repayment of Loan	Nil	200.00	Nil	200	-
3	General Corporate Purpose	Nil	602.96	Nil	602.96	-
4	Issue Related Expenses	Nil	464.89	Nil	464.89	-
	TOTAL		4,662.00	Nil	4,662.00	-

8 Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make then comparable with those of current year/period.

NEPTUNE LOGITEK LIMITED Gandhidham

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Statement of Unaudited Standalone Assets and Liabilities as at 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

	Particulars	Figures as at 30.09.2026 Unaudited	Figures as at 31.03.2026 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	1,370.00	1,370.00
	Reserves and Surplus	5,627.50	5,403.68
	Total Shareholder's funds	**6,997.50**	**6,773.68**
2	**Non-current liabilities**		
	Long-term Borrowings	3,354.01	2,595.75
	Deferred tax Liabilities (Net)	533.25	399.16
	Other Long term Liabilities	57.41	-
	Long-term Provisions	-	46.04
	Total Non-current liabilities	**3,944.67**	**3,040.95**
3	**Current liabilities**		
	Short-term Borrowings	1,661.17	2,694.75
	Trade Payables	-	-
	(i) Due to Micro and Small Enterprises	-	11.44
	(ii) Due to Creditors other than Micro and Small Enterprises	4,875.30	3,198.81
	Other Current Liabilities	146.45	589.82
	Short-term Provisions	3.89	2.78
	Total Current liabilities	**6,686.80**	**6,497.60**
	TOTAL EQUITY AND LIABILITIES	**17,628.98**	**16,312.23**
B	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	5,934.89	4,900.12
	(ii) Intangible Assets	1,143.64	143.21
	(iii) Capital WIP	-	1,255.76
	(iii) Intangible Asset under Development	182.70	147.50
	Non-current Investments	610.00	600.00
	Deferred tax Assets (Net)	-	-
	Long-term Loans and Advances	-	-
	Other Non-current Assets	24.20	15.97
	Total Non current assets	**7,895.44**	**7,062.56**
2	**Current assets**		
	Current Investments	-	-
	Inventories	598.19	603.45
	Trade Receivables	7,775.16	6,580.25
	Cash and Cash Equivalents	27.47	33.13
	Short-term Loans and Advances	752.48	1,212.54
	Other Current Assets	580.25	820.30
	Total current assets	**9,733.54**	**9,249.67**
	TOTAL ASSETS	**17,628.98**	**16,312.23**

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

DIRECTOR

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

Particulars	For the year half year ended 30th September 2026	For the year Ended 31st March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	357.90	995.27
Adjustment For:		
a. Depreciation	261.16	276.47
b. Interest Expenses & Finance Cost	233.00	532.85
c. Bad Debts	-	-
d. Loss on Sale of Fixed Assets	-	0.20
e. Interest & Other Income	(8.75)	(8.03)
f. Income Tax paid	-	-
g. Other Adjustment	-	-
h. Profit on sale of Fixed Assets	(12.88)	(18.52)
Operating Profit before Working Capital Changes	**830.43**	**1,778.25**
Adjustment For :		
a. Decrease /(Increase) in Inventories	5.26	(58.37)
b. Decrease / (Increase) in trade receivable	(1,194.91)	(58.11)
c. Decrease / (Increase) in Short term loans and advances	569.00	(328.20)
d. Decrease / (Increase) in Other Current Assets	252.83	(452.18)
e. Increase / (Decrease) in Trade Payables	1,665.04	(173.70)
f. Increase / (Decrease) in other current liabilities	(443.38)	205.46
g. Increase / (Decrease) in Long term provision	11.38	16.65
h. Increase / (Decrease) in Short Term Provision	1.11	0.85
i. Decrease / (Increase) in Long term loans and advances	-	-
j) Decrease/ (Increase) in Non Current assets	(8.23)	(2.15)
CASH GENERATED FROM OPERATIONS	**1,688.53**	**928.51**
Less : Direct Taxes paid	(112.71)	(477.99)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**1,575.83**	**450.52**
NET CASH GENERATED/(USED) FROM OPERATING ACTIVITIES (A)	**1,575.83**	**450.52**
B. CASH FLOW FROM INVESTING ACTIVITIES		
a. Purchase Fixed Assets	(1,266.68)	(3,008.15)
b. Sale of Fixed Assets	202.60	40.68
c. Purchase of Investment	(10.00)	(600.00)
c. Interest & Other Income	0.91	3.10
NET CASH GENERATED/(USED) FROM INVESTING ACTIVITIES (B)	**(1,073.17)**	**(3,564.37)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Proceeds from issue of share capital	-	4,149.78
b. Interest & Finance Cost	(233.00)	(532.85)
b. Proceeds of long term borrowings	1,362.29	1,293.97
c. Repayments of long term borrowings	(533.20)	(1,678.51)
d. Proceeds of short term borrowings	309.55	54.90
e. Repayments of short term borrowings	(1,413.96)	(179.63)
f. Other Long term liabilities	-	-
NET CASH GENERATED/(USED) FROM FINANCING ACTIVITIES -C	**(508.32)**	**3,107.66**

NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	**(5.67)**	**(6.20)**
OPENING BALANCE – CASH & CASH EQUIVALENT	33.13	39.34
CLOSING BALANCE - CASH & CASH EQUIVALENT	**27.47**	**33.13**
Cash and cash equivalents Reconciliation		
Cash in hand	12.30	11.20
Balance with Bank	-	-
- In current accounts	3.90	0.20
- In Escrow Account- IPO	-	6.85
- In Wallet Balance	-	3.62
Other Bank Balance		
- Margin money deposits against bank guarantees (12 Month Auto Renewal)	11.27	11.27
CLOSING BALANCE - CASH & CASH EQUIVALENT AS PER SCHEDULE	**27.47**	**33.13**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'.
2. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

DIRECTOR

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Standalone Unaudited Statement of Segment Information for the Half year ended 30th September 2026

Segment Information: In accordance with Accounting Standard – 17 "Segment Reporting" notified under the authority of Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021, the Company has identified geographical segments as the primary segment based on the location of customers. This segmentation reflects the internal management reporting structure and the risks and returns associated with each geography.

The Company's operations are primarily classified under two geographical segments:
A. Domestic Operations (India)
B. Export Operations (Outside India)

Basis of Segmentation:
The above classification is based on the location of the customers to whom the Company provides goods/services. Revenue from external customers is allocated to the geographical segments based on the customer's location.

Particulars	For the half year ended on			For the year ended on	
	30-09-2026 (₹ in Lakhs)	31-03-2026 (₹ in Lakhs)	30-09-2025 (₹ in Lakhs)	30-09-2026 (₹ in Lakhs)	31-03-2026 (₹ in Lakhs)
Segment Revenue					
Within India	9,627.38	8,429.90	9,396.48	9,627.38	17,826.38
Outside India	2,259.75	2,395.73	3,148.99	2,259.75	5,544.72
Total Segment Revenue	**11,887.13**	**10,825.63**	**12,545.47**	**11,887.13**	**23,371.10**
Segment Expenses					
Within India	9,641.82	8,548.88	9,389.27	9,641.82	17,938.15
Outside India	688.66	889.66	1,285.53	688.66	2,175.19
Total Segment Expenses	**10,330.47**	**9,438.54**	**10,674.80**	**10,330.47**	**20,113.34**
Segment Results (Profit before Tax)					
Within India	(14.43)	(118.98)	7.21	-14.43	-111.77
Outside India	1,571.10	1,506.07	1,863.45	1,571.10	3,369.53
Total Segment Result	**1,556.66**	**1,387.09**	**1,870.67**	**1,556.66**	**3,257.76**
Add: Unallocted Income	192.20	96.29	67.28	192.20	163.57
Less: Unallocated Expenses	1,390.95	1,187.82	1,238.24	1,390.95	2,426.06
Profit before Tax	**357.90**	**295.56**	**699.71**	**357.90**	**995.27**
Segment Assets					
Within India	6,474.43	5,996.85	6,011.69	6,474.43	5,996.85
Outside India	1,300.72	583.40	1,013.96	1,300.72	583.40
Unallocated Assets	9,853.82	9,853.82	5,330.71	9,853.82	9,853.82
Total Assets	**17,628.98**	**16,434.07**	**12,356.36**	**17,628.98**	**16,434.07**
Segment Liabilities					
Within India	4,859.95	3,194.90	4,134.96	4,859.95	3,194.90
Outside India	15.35	15.65	27.65	15.35	15.65
Unallocated Liabilities	12,753.68	12,753.68	8,193.75	12,753.68	12,753.68
Total Liabilities	**17,628.98**	**15,964.24**	**12,356.36**	**17,628.98**	**15,964.24**

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

Date: 03rd November, 2026
Place: Ahmedabad

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

DIRECTOR

J. S. Maheshwari & Co.
CHARTERED ACCOUNTANTS
205, SOLITIARE, OPP BOMBAY GARAGE, UNDER BRIDGE, SHAHIBAUG, AHMEDABAD-380004
Email :jsmcaahdi@gmail.com, jsmcapali@gmail.com, Contact: 91-94272-59951

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED) PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

To,
The Board of Directors of
NEPTUNE LOGITEK LIMITED (formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

1. We have reviewed the accompanying statement of Consolidated unaudited financial results (the "statement") of **NEPTUNE LOGITEK LIMITED ("the parent") and its subsidiary (together "the group")** for the half year ended 30th September, 2026 ("the statement") attached herewith, being submitted by the Parent pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended.

2. **Management's Responsibility for the statement:**

   This Statement which is the responsibility of the Parents Management and approved by the Parents Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 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 Parents Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

3. **Auditor's Responsibility:**

   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 person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is

J. S. MAHESHWARI & CO. AHMEDABAD FRN : 001318C CHARTERED ACCOUNTANTS

substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the result of one subsidiary company viz Neptune Cargo Services Private Limited, Ahmedabad (hereinafter the "Subsidiary").

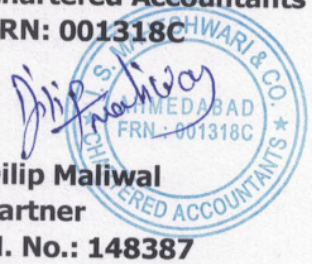
5. **Conclusion:**

   Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards (AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Our conclusion is not modified in respect of this matter.

7. The accompanying unaudited consolidated financial results include the unaudited financial results and other financial information of one subsidiary, which have been reviewed. The financial results of the said subsidiary reflect the Parent's share of total assets of ₹10.00 lakhs as at 30th September, 2026, and the Parent's share of total revenue of ₹Nil lakhs for the half year ended 30th September, 2026, as considered in the unaudited consolidated financial results. These unaudited financial results and other financial information have been furnished to us by the Management. Our conclusion, insofar as it relates to the affairs of this subsidiary, is based solely on such unaudited financial results and other financial information provided by the Management. In our opinion and according to the information and explanations given to us by the Management, the financial results and other financial information of the said subsidiary are not material to the Group.

For, J S MAHESHWARI & CO.
Chartered Accountants
FRN: 001318C



Dilip Maliwal
Partner
M. No.: 148387
UDIN: 26148387WKTUHL1657

Place: Ahmedabad
Date: 03rd November, 2026

NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Statement of Unaudited Consolidated Financial Results For the Half Year Ended on 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

Sr. No	Particulars	Half Year ended 30-09-2026 Unaudited	Half Year ended 31-03-2026 Audited	Half Year ended 30-09-2025 Unaudited	Financial Year ended on 31-03-2026 Audited
I	Revenue from Operations	12,007.13	10,825.63	12,545.47	23,371.10
II	Other Income	72.20	83.80	67.28	151.07
III	**Total Revenue (I+II)**	**12,079.33**	**10,909.43**	**12,612.74**	**23,522.18**
IV	**Expenses**				
	a. Cost of materials consumed	-	-	-	-
	b. Purchase of stock-in-trade	-	-	-	-
	c. Changes in Inventories of finished goods, work in progress and stock-in-trade	-	-	-	-
	c. Employee benefit expenses	309.75	316.20	316.03	632.23
	d. Finance Cost	233.78	280.94	263.15	544.09
	e. Depreciation and amortisation Cost	261.16	56.50	219.97	276.47
	f. Project and Other expenses	10,916.73	9,972.73	11,113.89	21,086.62
	Total Expenses (IV)	**11,721.42**	**10,626.37**	**11,913.04**	**22,539.40**
V	**Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)**	**357.90**	**283.07**	**699.71**	**982.77**
VI	Exceptional items	-	(12.50)	-	(12.50)
VII	**Profit/(loss) before tax (V-VI)**	**357.90**	**295.56**	**699.71**	**995.27**
VIII	**Tax expense:**				
	a. Current tax Expense	-	(46.29)	148.57	102.28
	b. Deferred tax charge/(credit)	134.09	120.87	97.67	218.54
	c. Short/(Excess) provision of tax for earlier years	-	45.61	0.00	45.61
IX	**Profit after Tax (VII-VIII)**	**223.81**	**175.38**	**453.46**	**628.84**
X	Earnings per equity share:				
	(1) Basic / Diluted (Weighted Average Per Share)	1.63	1.28	4.53	4.59
	No. of Equity Outstanding at the year end	1,37,00,000	1,37,00,000	1,00,00,000	1,37,00,000
	Weighted Average No. of Equity Shares outstanding at the year end				
	Diluted (in ₹)	1,37,00,000	1,37,00,000	1,00,00,000	1,37,00,000

Notes:

1. The above financial results for the Half year ended 30th September, 2026 have been prepared by the Company in accordance with Regulation 33 of securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and applicable Accounting standards prescribed under section 133 of the Companies Act, 2013 read with specific rules made thereunder.

2. The above unaudited Consolidated financial result for the Half year ended September 30, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November, 2026. The statutory auditors of the Company have carried out 'Limited Review Report' of the results for Half year ended on 30th September, 2026.

3. In terms of Accounting Standard (AS) 17 "Segment Reporting", the Company has identified geographical segments as the primary reporting segments based on the location of its customers. Accordingly, the Company's operations are classified into Domestic and International segments. The segment-wise revenue information has been disclosed in the statement of Unaudited consolidated financial results.

4. As per MCA Notification No: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.

5. These financial results prepared in accordance with the recognition and measurement principles of accounting standards (AS) prescribed under section 133 of the companies act 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

6. Earning per shares is calculated on the weighted average of the company. Half yearly EPS is not annualized.

7. Geopolitical tensions and war-like situations in the Middle East region from the end of February 2026 adversely impacted export-import trade, shipping movements and global logistics operations. Consequently, the Company's multimodal transportation and export logistics business experienced a significant slowdown during the latter part of the financial year, resulting in cancellation and deferment of customer bookings, reduced cargo movement and transportation demand, operational uncertainties, and pressure on margins due to fixed and committed operating costs.

8. During the preceding financial year, Company had completed its Initial Public Offering ("IPO") of 37,00,000/- new equity share of face value of Rs.10/- each at premium of Rs.116/- per equity share aggregating to Rs.46,62,00,000/-. Pursuant to the IPO, the equity shares of company have to get listed on the SME platform of BSE on 22nd December, 2025. The Company has utilised the money raised by way of Initial-Public offer during the year for the purpose for which they were raised as under.

OBJECTS FOR WHICH HAVE BEEN RAISED IN THE IPO AND DETAILS OF UTILISATION DEVIATION/VARIATION, IF ANY:

Sr.No.	Particulars	Modified if Any	Original Allocation	Modified allocation if any	Fund Utilised up to 30/09/2026	Balance
1	Capital expenditure towards acquiring machinery	Nil	3,394.15	Nil	3394.15	-
2	Funding towards Repayment of Loan	Nil	200.00	Nil	200	-
3	General Corporate Purpose	Nil	602.96	Nil	602.96	-
4	Issue Related Expenses	Nil	464.89	Nil	464.89	-
	TOTAL		4,662.00	Nil	4,662.00	-

8. Figures pertaining to previous years/ period have been regrouped/ reworked/ rearranged, reclassified and restated wherever considered necessary, to make then comparable with those of current year/period.

NEPTUNE LOGITEK LIMITED Gandhidham

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
BBZ-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhidham - 370201
CIN : L63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Statement of Unaudited Consolidated Assets and Liabilities as at 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

	Particulars	Figures as at 30.09.2026 Unaudited	Figures as at 31.03.2026 Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	1,370.00	1,370.00
	Reserves and Surplus	5,627.50	5,403.68
	Total Shareholder's funds	**6,997.50**	**6,773.68**
2	**Non-current liabilities**		
	Long-term Borrowings	3,354.01	2,595.75
	Deferred tax Liabilities (Net)	533.25	399.16
	Other Long term Liabilities	57.41	-
	Long-term Provisions	-	46.04
	Total Non-current liabilities	**3,944.67**	**3,040.95**
3	**Current liabilities**		
	Short-term Borrowings	1,661.17	2,694.75
	Trade Payables	-	-
	(i) Due to Micro and Small Enterprises	-	11.44
	(ii) Due to Creditors other than Micro and Small Enterprises	4,875.30	3,198.81
	Other Current Liabilities	136.45	589.82
	Short-term Provisions	3.89	2.78
	Total Current liabilities	**6,676.80**	**6,497.60**
	TOTAL EQUITY AND LIABILITIES	**17,618.98**	**16,312.23**
B	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	5,934.89	4,900.12
	(ii) Intangible Assets	1,143.64	143.21
	(iii) Capital WIP	-	1,255.76
	(iii) Intangible Asset under Development	182.70	147.50
	Non-current Investments	600.00	600.00
	Deferred tax Assets (Net)	-	-
	Long-term Loans and Advances	-	-
	Other Non-current Assets	24.20	15.97
	Total Non current assets	**7,885.44**	**7,062.56**
2	**Current assets**		
	Current Investments	-	-
	Inventories	598.19	603.45
	Trade Receivables	7,775.16	6,580.25
	Cash and Cash Equivalents	27.47	33.13
	Short-term Loans and Advances	752.48	1,212.54
	Other Current Assets	580.25	820.30
	Total current assets	**9,733.54**	**9,249.67**
	TOTAL ASSETS	**17,618.98**	**16,312.23**

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

Ankit Shah

DIRECTOR

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
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Unaudited Consolidated Cash Flow Statement for the Half Year ended 30th September, 2026
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

Particulars	For the year half year ended 30th September 2026	For the year Ended 31st March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	357.90	995.27
Adjustment For:		
a. Depreciation	261.16	276.47
b. Interest Expenses & Finance Cost	233.00	532.85
c. Bad Debts	-	-
d. Loss on Sale of Fixed Assets	-	0.20
e. Interest & Other Income	(8.75)	(8.03)
f. Income Tax paid	-	-
g. Other Adjustment	-	-
h. Profit on sale of Fixed Assets	(12.88)	(18.52)
Operating Profit before Working Capital Changes	**830.43**	**1,778.25**
Adjustment For :		
a. Decrease /(Increase) in Inventories	5.26	(58.37)
b. Decrease / (Increase) in trade receivable	(1,194.91)	(58.11)
c. Decrease / (Increase) in Short term loans and advances	569.00	(328.20)
d. Decrease / (Increase) in Other Current Assets	252.83	(452.18)
e. Increase / (Decrease) in Trade Payables	1,665.04	(173.70)
f. Increase / (Decrease) in other current liabilities	(453.38)	205.46
g. Increase / (Decrease) in Long term provision	11.38	16.65
h. Increase / (Decrease) in Short Term Provision	1.11	0.85
i. Decrease / (Increase) in Long term loans and advances	-	-
j) Decrease/ (Increase) in Non Current assets	(8.23)	(2.15)
CASH GENERATED FROM OPERATIONS	**1,678.53**	**928.51**
Less : Direct Taxes paid	(112.71)	(477.99)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	**1,565.83**	**450.52**
NET CASH GENERATED/(USED) FROM OPERATING ACTIVITIES (A)	**1,565.83**	**450.52**
B. CASH FLOW FROM INVESTING ACTIVITIES		
a. Purchase Fixed Assets	(1,266.68)	(3,008.15)
b. Sale of Fixed Assets	202.60	40.68
c. Purchase of Investment	-	(600.00)
c. Interest & Other Income	0.91	3.10
NET CASH GENERATED/(USED) FROM INVESTING ACTIVITIES (B)	**(1,063.17)**	**(3,564.37)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Proceeds from issue of share capital	-	4,149.78
b. Interest & Finance Cost	(233.00)	(532.85)
b. Proceeds of long term borrowings	1,362.29	1,293.97
c. Repayments of long term borrowings	(533.20)	(1,678.51)
d. Proceeds of short term borrowings	309.55	54.90
e. Repayments of short term borrowings	(1,413.96)	(179.63)
f. Other Long term liabilities	-	-
NET CASH GENERATED/(USED) FROM FINANCING ACTIVITIES -C	**(508.32)**	**3,107.66**

NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	**(5.67)**	**(6.20)**
OPENING BALANCE – CASH & CASH EQUIVALENT	33.13	39.34
CLOSING BALANCE - CASH & CASH EQUIVALENT	**27.47**	**33.13**
Cash and cash equivalents Reconciliation		
Cash in hand	12.30	11.20
Balance with Bank	-	-
- In current accounts	3.90	0.20
- In Escrow Account- IPO	-	6.85
- In Wallet Balance	-	3.62
Other Bank Balance		
- Margin money deposits against bank guarantees (12 Month Auto Renewal)	11.27	11.27
CLOSING BALANCE - CASH & CASH EQUIVALENT AS PER SCHEDULE	**27.47**	**33.13**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'.
2. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

Ankit Shah

DIRECTOR

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

Date: 03rd November, 2026
Place: Ahmedabad

NEPTUNE LOGITEK LIMITED (Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
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Website :- https://neptunelogitek.com

Consolidated Unaudited Statement of Segment Information for the Half year ended 30th September 2026

Segment Information: In accordance with Accounting Standard – 17 "Segment Reporting" notified under the authority of Section 133 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021, the Company has identified geographical segments as the primary segment based on the location of customers. This segmentation reflects the internal management reporting structure and the risks and returns associated with each geography.

The Company's operations are primarily classified under two geographical segments:
A. Domestic Operations (India)
B. Export Operations (Outside India)

Basis of Segmentation:
The above classification is based on the location of the customers to whom the Company provides goods/services. Revenue from external customers is allocated to the geographical segments based on the customer's location.

Particulars	For the half year ended on			For the year ended on	
	30-09-2026 (₹ in Lakhs)	31-03-2026 (₹ in Lakhs)	30-09-2025 (₹ in Lakhs)	30-09-2026 (₹ in Lakhs)	31-03-2026 (₹ in Lakhs)
Segment Revenue					
Within India	9,627.38	8,429.90	9,396.48	9,627.38	17,826.38
Outside India	2,259.75	2,395.73	3,148.99	2,259.75	5,544.72
Total Segment Revenue	**11,887.13**	**10,825.63**	**12,545.47**	**11,887.13**	**23,371.10**
Segment Expenses					
Within India	9,641.82	8,548.88	9,389.27	9,641.82	17,938.15
Outside India	688.66	889.66	1,285.53	688.66	2,175.19
Total Segment Expenses	**10,330.47**	**9,438.54**	**10,674.80**	**10,330.47**	**20,113.34**
Segment Results (Profit before Tax)					
Within India	(14.43)	(118.98)	7.21	-14.43	-111.77
Outside India	1,571.10	1,506.07	1,863.45	1,571.10	3,369.53
Total Segment Result	**1,556.66**	**1,387.09**	**1,870.67**	**1,556.66**	**3,257.76**
Add: Unallocted Income	192.20	96.29	67.28	192.20	163.57
Less: Unallocated Expenses	1,390.95	1,187.82	1,238.24	1,390.95	2,426.06
Profit before Tax	**357.90**	**295.56**	**699.71**	**357.90**	**995.27**
Segment Assets					
Within India	6,474.43	5,996.85	6,011.69	6,474.43	5,996.85
Outside India	1,300.72	583.40	1,013.96	1,300.72	583.40
Unallocated Assets	9,843.82	9,843.82	5,330.71	9,843.82	9,843.82
Total Assets	**17,618.98**	**16,424.07**	**12,356.36**	**17,618.98**	**16,424.07**
Segment Liabilities					
Within India	4,859.95	3,194.90	4,134.96	4,859.95	3,194.90
Outside India	15.35	15.65	27.65	15.35	15.65
Unallocated Liabilities	12,743.68	12,743.68	8,193.75	12,743.68	12,743.68
Total Liabilities	**17,618.98**	**15,954.24**	**12,356.36**	**17,618.98**	**15,954.24**

For and on behalf of Board of Directors
NEPTUNE LOGITEK LIMITED
(Formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)

For NEPTUNE LOGITEK LIMITED

Date: 03rd November, 2026
Place: Ahmedabad

ANKIT DEVIDAS SHAH
Managing Director
DIN: 05207001

DIRECTOR

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	**NEPTUNE LOGITEK LIMITED**
Mode of Fund Raising	Initial Public Offer- SME Platform
Date of Raising Funds	December 15, 2025 to December 17, 2025
Amount Raised (Rs. in Lakhs)	4,662.00 Lakhs
Report filed for Half Year ended	September 30, 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	-
If Yes, Date of shareholder Approval	-
Explanation for the Deviation/Variation	-
Comments of the Audit Committee after review	None
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a Variation, in the following table:

Original Object	Modified Object, if any	Original Allocation (Rs. In Lakhs)	Modified allocation, if any	Funds Utilised (Rs. In Lakhs)	Amount of Deviation/ variation for the half year according to applicable object	Remarks if any
Capital expenditure towards acquiring machinery	N.A.	3,394.15	N.A.	3,394.15	N.A.	N.A.
Funding towards Repayment of Loan	N.A.	200.00	N.A.	200.00	N.A.	N.A.
General Corporate Purpose	N.A.	602.96	N.A.	602.96	N.A.	N.A.
Issue Related Expenses	N.A.	464.89	N.A.	464.89	N.A.	N.A.
Total		**4,662.00**		**4,662.00**	**N.A.**	**N.A.**

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

FOR, NEPTUNE LOGITEK LIMITED

ANKIT DEVIDAS SHAH
Digitally signed by ANKIT DEVIDAS SHAH
Date: 2026.11.03 18:18:58 +05'30'

ANKIT DEVIDAS SHAH
MANAGING DIRECTOR
(DIN: 05207001)

Date: 03.11.2026
Place: Ahmedabad