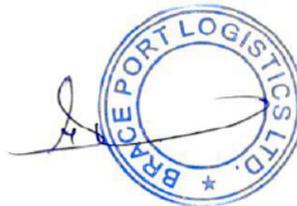


Statement of unaudited consolidated financial results for the half year ended September 30, 2025

S. No.	Particulars	(Amount in INR Lacs)			
		Half Year Ended September 30, 2025	Half Year Ended March 31, 2025	Half Year Ended September 30, 2024	Year Ended March 31, 2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	3,294.07	3,603.17	4,955.03	8,558.20
II	Other Income	65.92	70.16	23.49	93.65
III	Total income (I+II)	3,359.99	3,673.33	4,978.52	8,651.85
IV	Expenses				
	a. Cost of services rendered	2,715.71	2,988.57	4,314.33	7,302.90
	b. Employee benefits expense	113.01	98.38	84.49	182.87
	c. Finance Cost	10.82	17.21	9.35	26.56
	d. Depreciation and Amortisation expense	19.63	23.03	8.90	31.93
	e. Other expenses	164.32	120.88	68.32	189.20
	Total Expenses (IV)	3,023.49	3,248.07	4,485.39	7,733.46
V	Profit before share of net profits from investments accounted for using equity method and tax (III - IV)	336.50	425.26	493.13	918.39
VI	Share of net profit of associates (net of tax)	-	-	-	-
VII	Profit before tax (V+VI)	336.50	425.26	493.13	918.39
VIII	Tax expense				
	a. Current Tax	88.51	115.48	126.29	241.77
	b. Deferred Tax	(0.94)	(1.54)	(0.42)	(1.96)
IX	Profit for the period/year(VII-VIII)	248.93	311.32	367.26	678.58
X	Other comprehensive income/(loss):				
	Items that will not be reclassified to profit or loss				
	- Remeasurement gain / (loss) of the defined benefit plan	0.16	3.68	(2.73)	0.95
	- Income tax relating to these items	(0.04)	(0.93)	0.69	(0.24)
	Items that will be reclassified to profit or loss				
	- Exchange differences in translating the financial information of foreign operations	(0.08)	0.07	-	0.07
	Other comprehensive income/(loss) for the period/year (X)	0.04	2.82	(2.04)	0.78
XI	Total comprehensive income for the period (IX+X)	248.97	314.14	365.22	679.36
	Profit for the period/year attributable to:				
	- Equity holders of the parent	248.93	311.32	367.26	678.58
	- Non-controlling interests	-	-	-	-
	Other comprehensive income / (loss) for the period/year attributable to:				
	- Equity holders of the parent	0.04	2.82	(2.04)	0.78
	- Non-controlling interests	-	-	-	-
	Total comprehensive income for the period/year attributable to:				
	- Equity holders of the parent	248.97	314.14	365.22	679.36
	- Non-controlling interests	-	-	-	-
XII	Paid-up equity share capital (face value of INR 10 per share)				1,130.12
XIII	Other equity				2,816.99
XIV	Earnings Per Share				
	Basic EPS (in INR)	2.20	3.09	3.65	6.74
	Diluted EPS (in INR)	2.20	3.09	3.65	6.74
		(Not annualised)	(Not annualised)	(Not annualised)	



Brace Port Logistics Limited
CIN: U63030DL2020PLC372878
Unaudited Consolidated Statement of Assets and Liabilities as at September 30, 2025
All amounts are in INR lacs unless otherwise stated

Particulars	As at September 30, 2025 Unaudited	As at March 31, 2025 Audited
Assets		
Non-current assets		
Property, plant and equipment	170.98	146.95
Intangible assets under development	285.05	175.70
Right-of-use assets	40.71	46.57
Financial assets		
(i) Other financial assets	437.71	80.84
Deferred tax assets (net)	1.50	0.59
Other non-current assets	1.74	1.39
Total non-current assets	937.69	452.04
Current assets		
Financial assets		
(i) Trade receivables	1,141.90	1,161.55
(ii) Cash and cash equivalents	536.48	414.21
(iii) Bank balances other than (ii) above	1,058.05	1,392.28
(iv) Loans	0.31	0.47
(v) Other financial assets	230.22	105.86
Other current assets	779.81	886.88
Total current assets	3,746.77	3,961.25
Total assets	4,684.46	4,413.29
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,130.12	1,130.12
Other equity	3,065.96	2,816.99
Equity attributable to equity holders of the parent	4,196.08	3,947.11
Non Controlling Interest	-	-
Total equity	4,196.08	3,947.11
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	19.53	25.93
Provisions	15.41	13.20
Total non-current liabilities	34.94	39.13
Current liabilities		
Financial liabilities		
(i) Borrowings	12.53	12.01
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	48.59	42.75
(b) total outstanding dues of creditors other than micro and small enterprises	304.17	270.68
(iii) Other financial liabilities	8.00	9.66
Other current liabilities	57.19	45.31
Provisions	0.18	0.12
Current tax liabilities (net)	22.78	46.52
Total current liabilities	453.44	427.05
Total liabilities	488.38	466.18
Total equity and liabilities	4,684.46	4,413.29



Brace Port Logistics Limited
CIN: U63030DL2020PLC372878
Unaudited Consolidated Statement of Cash Flows for the period ended September 30, 2025
All amounts are in INR lacs unless otherwise stated

Particulars	Period ended September 30, 2025 Unaudited	Period ended September 30, 2024 Unaudited
A. Cash flow from Operating activities		
Profit before tax	336.50	493.13
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortisation expense	19.63	8.90
Foreign exchange (gain) / loss (net)	(16.64)	(6.88)
Interest income	(40.74)	(15.84)
Finance cost	10.82	8.74
Liabilities written back	(0.47)	(0.77)
Trade and other receivable balances written off	3.04	-
Working capital adjustments:	27.32	706.16
(Increase)/ Decrease in trade receivables	(124.36)	(77.72)
(Increase)/ Decrease in other financial assets	106.72	(520.07)
(Increase)/ Decrease in other assets	2.43	2.43
Increase/ (Decrease) in provisions	37.43	(935.66)
Increase/ (Decrease) in trade payable	(1.66)	-
Increase/ (Decrease) in other financial liability	11.88	(12.25)
Increase/ (Decrease) in other liability		
Cash generated/(used) from operations	371.90	(349.83)
Income tax paid (net)	(112.76)	(50.09)
Net cash inflow/(outflow) from Operating activities	259.14	(399.92)
B. Cash flow from Investing activities		
Purchase of property, plant and equipment	(37.79)	(8.55)
Purchase of intangible assets	(109.35)	(39.34)
Loan to employees	0.16	(0.74)
Bank withdrawal / (deposit) not considered as cash and cash equivalents (net)	(7.38)	85.19
Interest received	25.48	25.93
Net cash inflow/(outflow) from Investing activities	(128.88)	62.49
C. Cash flow from Financing activities		
Proceeds from issue of shares	-	2,440.96
Interest paid	(3.03)	(8.36)
Repayment of borrowings	(5.88)	(5.40)
Share issue expenses	-	(372.33)
Dividends paid	-	(103.13)
Net cash inflow/(outflow) from Financing activities	(8.91)	1,951.74
Net increase/(decrease) in cash and cash equivalents (A+B+C)	121.35	1,614.31
Cash and cash equivalents at the beginning of the period	414.21	187.87
Exchange difference on translation of foreign currency cash and cash equivalents	0.92	3.44
Cash and cash equivalents at the end of the period	536.48	1,805.62
Components of cash and cash equivalents		
Balances with banks	309.20	686.54
- On current account	0.19	0.19
- Dividend Account	-	1,108.45
- in deposit account (with original maturity of 3 months or less)	221.82	1.09
- in overdraft account		
Cash in hand including imprest	5.27	9.35
	536.48	1,805.62

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



Explanatory notes to the statement of unaudited consolidated financial results for the half year ended September 30, 2025

- 1 These unaudited consolidated financial results of the Group have been prepared in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, as amended, read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations").
- 2 Result for the half year September 30, 2025 are in compliance with Indian Accounting Standard (Ind-AS), Consequently, result for the Half year ended September 30, 2024 have been restated to comply with Ind-AS to make them comparable.
- 3 These unaudited consolidated financial results have been reviewed by the Audit Committee at its meeting held on November 13, 2025 and have been approved by Board of Directors at its meeting held on November 13, 2025. These unaudited consolidated financial results have been reviewed by the statutory auditors of the company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 ("the Regulations"). The statutory auditors have issued an unmodified conclusion on these unaudited consolidated financial results.
- 4 The Group is primarily engaged in providing "integrated logistics solutions, other specialised logistics services and logistics operations". The Group has only one reportable segment i.e., "providing integrated logistics solutions, other specialised logistics services and logistics operations" and accordingly disclosures as per IND AS 108 "Operating Segments" are not applicable.
- 5 On May 15, 2025, The Holding Company has incorporated a foreign associate named 'AllGlobal Logistics Inc.' in Markham ON, Canada. As at the period end, the holding company is in the process of making the overseas direct investment (ODI) outward remittance to the said associate.
- 6 **Transition to Ind-AS:**
 During the year ended March 31, 2025, The Group has adopted Ind AS. For all periods upto and including the half year ended September 30, 2024, the Group prepared its consolidated financial statements in accordance with Generally Accepted Accounting Principles (GAAP) and complied with accounting standards as notified under Section 133 of the Companies Act 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014 ('previous GAAP' or 'IGAAP') to the extent applicable and the presentation requirements of the Companies Act, 2013. The transition of Ind AS was carried out in accordance with Ind AS 101, with April 01, 2023 being the date of transition.
- 7 **Reconciliation of net profit as per previous GAAP and total comprehensive income as per Ind AS**

Particulars	Notes	Half Year ended September 30, 2024
Net profit as per previous GAAP		360.20
Adjustments		
Depreciation on property, plant and equipment		6.70
Tax impact on adjustments	i	(1.68)
Effect of remeasurement of the defined benefit plan (net of tax)	ii	2.04
Net profit as per Ind AS		367.26
Effect of remeasurement of the defined benefit plan (net of tax)	ii	(2.04)
Total comprehensive income as per Ind AS		365.22

Notes to first-time adoption of Ind-AS

i. Deferred Tax: Previous GAAP required deferred tax accounting using the Income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12 requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the balance sheet and its tax base. The application of Ind AS 12 approach has resulted in recognition of deferred tax on new temporary differences which was not required under previous GAAP.

In addition, the various transitional adjustments lead to temporary differences. According to the accounting policies, the Group has to account for such differences. Deferred tax has been recognised on such temporary differences.

ii. Remeasurement of the defined benefit plan: Ind AS 19 Employee Benefits requires the impact of re-measurement in net defined benefit liability (asset) to be recognised in other comprehensive income (OCI). Re-measurement of net defined benefit liability (asset) comprises actuarial gains and losses. This was being recognised in the statement of profit and loss in Statement of profit and loss in previous GAAP.

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


Yash Pal Sharma
 Chairman and Non Executive Director
 DIN: 00520359



Place : New Delhi
 Date : November 13, 2025