AHJ & Associates

Limited Review Report on the Un-audited Standalone Financial Results for the quarter and half year ended 30th September, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of
AMIABLE LOGISTICS (INDIA) LTD.

1. We have reviewed the accompanying statement of Un-Audited Standalone Financial Results of AMIABLE LOGISTICS (INDIA) LTD ("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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement 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 25 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to issue a report on the financial statements based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards as notified under the Companies (India Accounting Standards) Rules,2015 as specified in 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A H J & Associates.
Chartered Accountants.
Firm Registration No: 151685W

Hiren Sanghavi
Partner
M.No. 045472
Mumbai, 13th November ,2026
UDIN : 26045472ENEUH04011

A.H.J. & ASSOCIATES CA INDIA MUMBAI FRN No. 151685W

Office No. 25, 160, D N Road, Above Burger King, CST Mumbai. Mumbai - 400001.
Email ID: ahjca1@gmail.com

AMIABLE LOGISTICS (INDIA) LTD.
CIN L63090MH2002PLC138078
322, 3RD FLOOR, D- WING, NEELKANTH BUSINESS PARK, KIROL VILLAGE, NEAR BUS DEPOT, VIDYAVIHAR - WEST, MUMBAI 400086

Statement of Standalone Unaudited Financial Results for the period ended 30th September, 2026

(` in lakhs, except EPS)

	Particulars	HALF YEAR ENDED			YEAR ENDED	
		30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
		Un-audited	Audited	Un-audited	Audited	
1	**Revenue from Operations**					
	Net Sales / Income from Operations	1,120.84	1,045.16	856.38	1,901.54	2,252.72
	Other Income	64.69	66.35	83.82	150.17	135.12
	Total Income	**1,185.53**	**1,111.51**	**940.20**	**2,051.71**	**2,387.84**
2	**Expenses :**					
	a) Operating Expenses	972.74	862.84	706.15	1,568.99	1,892.10
	b) Employee benefits expense	87.15	87.16	78.59	165.75	150.32
	c) Finance Costs	10.86	12.16	11.31	23.47	22.23
	d) Depreciation and amortisation expense	12.96	15.92	15.92	31.84	41.80
	e) Other Expenses	70.02	63.30	63.22	126.52	174.94
	Total Expenses	**1,153.73**	**1,041.38**	**875.19**	**1,916.57**	**2,281.39**
3	**Total Profit before exceptional items, extraordinary itmes and tax (1-2)**	**31.80**	**70.13**	**65.01**	**135.14**	**106.45**
4	Exceptional items	-	-	-	-	-
5	**Profit before extraordinary items and tax (3-4)**	**31.80**	**70.13**	**65.01**	**135.14**	**106.45**
6	Extraordinary items	-	-	-	-	-
7	**Profit before tax(5-6)**					
8	**Tax Expense :**					
	a) Current Tax	10.50	23.04	16.00	39.04	28.16
	b) Deferred Tax	-1.03	-0.17	0.36	0.19	0.17
	Total Tax Expenses	**9.47**	**22.87**	**16.36**	**39.23**	**28.33**
9	**Profit for the period from continuing operations(7-8)**	**22.33**	**47.26**	**48.65**	**95.91**	**78.12**
10	**Profit/(loss) from discontinuing operations**	**0.00**	0.00	0.00	0.00	0.00
	Profit (Loss) for the period (9+10)	**22.33**	**47.26**	**48.65**	**95.91**	**78.12**
11	**Earning per Equity Share**					
	a) Basic	1.28	2.70	2.78	5.49	4.47
	b) Diluted	1.28	2.70	2.78	5.49	4.47

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited

Amiable Logistics (India) Limited

Mr. Lalit L. Mange
Chairman & Managing Director
DIN: 00141353

Date: 13.11.2026
Place: Mumbai

AMIABLE LOGISTICS (INDIA) LTD.
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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(` in lakhs)

Particular	Standalone	
	As on 30th Sep, 2026	As on 31st Mar, 2026
EQUITY AND LIABILITIES		
SHAREHOLDERS FUNDS		
a) share Capital	174.82	174.82
b) Reserve and Surplus	843.98	821.65
Total Shareholder's Funds	1,018.80	996.47
NON-CURRENT LIABILITIES		
(a) LONG - TERM BORROWINGS	31.55	8.55
(b) DEFFERED TAX LIABILITY	3.52	4.56
(c) OTHER LONG TERM LIABILITIES		-
(d) LONG-TERM PROVISIONS	3.68	-
Sub Total Non-Current Liabilities	38.75	13.11
CURRENT LIABILITIES		
(a) TRADE PAYABLES		
TOTAL OUTSATANDING DUES OF MICRO AND SMALL ENTERPRIES	2.19	0.42
OTHERS	183.83	237.95
(b) SHORT - TERM PROVISIONS	0.46	0.55
(c) OTHER CURRENT LIABILITIES	19.96	13.79
(d) SHORT-TERM BORROWINGS	213.05	267.21
Sub Totol Curent Liabilities	419.49	519.92
Total Equity and Liabilities	1,477.04	1,529.50
ASSETS		
Non-Current Assets		
(a) PROPERTY , PLANT AND EQUIPMENT		
(i) TANGIBLE ASSETS	118.67	106.28
(ii) INTANGIBLE ASSETS	-	-
(iii) CAPITAL WORK-IN-PROGRESS	-	-
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT	-	-
(b) NON-CURRENT INVESTMENTS	553.88	548.68
(c) DEFERRED TAX ASSETS (NET)	-	-
(d) LONG-TERM LOANS & ADVANCES	264.17	224.00
(e) OTHER NON-CURRENT ASSETS	16.02	14.52
Sub Total Non-Current Assets	952.74	893.48
Current Assets		
(a) CURRENT INVESTMENTS	-	-
(b) INVENTORY	276.08	228.76
('c) TRADE RECEIVABLES	24.73	26.71
(d) CASH AND CASH EQUIVALENTS	76.94	99.23
(e) SHORT - TERM LOANS AND ADVANCES	146.55	281.32
(f) OTHER CURRENT ASSETS		
Sub Total Current Assets	524.30	636.02
Total Assets	1,477.04	1,529.50

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited

Mr.Lalit L. Mange
Chairman & Managing Director
DIN: 00141353

Amiable Logistics (India) Limited

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UNAUDITED STANDALONE CASH FLOW STATEMENT

(₹ in lakhs)

	Particular	Standalone Year Ended 30th Sep, 2026	Standalone Year Ended 31st Mar, 2026
A	**Cash flow from operating activities:**		
	Net Profit before tax	31.80	135.14
	Adjustments for :		
	Depreciation and amortisation	12.96	31.84
	Interest and Other Financial Cost Paid	10.86	23.47
	Interest Received	(28.42)	(55.68)
	Dividend Income	(0.54)	(0.84)
	Loss/(Gain) on Sale / Discard of Assets (Net)	(0.29)	
	Loss/(Gain) on Sale of investments		(3.52)
	Operating profit before working capital changes	**26.37**	**130.40**
		-	-
	(Increase)/Decrease In Trade Receivables	(47.32)	(22.83)
	Increase/(Decrease) In Other Current Liabilities	6.08	193.80
	Increase/(Decrease) In Short Term Borrowings	(54.16)	
	Increase/(Decrease) In Long Term Provisions	3.68	
	(Increase)/Decrease In Loans and Advances	(17.88)	14.60
	(Increase)/Decrease In Non Current Assets	(1.50)	(5.76)
	(Increase)/Decrease In Other Current Assets	127.43	(226.66)
	Increase/(Decrease) In Trade Payables	(52.35)	(23.13)
	Cash generated from/used in operations activities	**(9.65)**	**60.43**
	Income taxes Paid/ (Refund)	(3.19)	(24.55)
	Net cash from operating activities (A)	**(12.84)**	**35.88**
B	**Cash flow from investing activities :**		
	Investment in property, plant and equipment	(25.05)	(0.61)
	Dividend Income	0.54	0.84
	Investment in Non Currrent Investments	(5.20)	(37.32)
	Net cash used in investing activity (B)	**(29.71)**	**(37.08)**
C	**Cash flow from financing activities :**		
	Interest Paid	(10.86)	(23.47)
	Interest Received	28.42	55.68
	Proceeds from Borrowings	23.01	
	Repayment of Borrowings		(17.81)
		-	-
		-	-
		-	-
	Net cash used in financing activities (C)	**40.57**	**14.40**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**(1.98)**	**13.19**
	Opening Cash and cash equivalents	**26.71**	**13.51**
	Closing Cash and cash equivalents	**24.73**	**26.71**

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited

Mr. Lalit L. Mange
Chairman & Managing Director
DIN: 00141353

Amiable Logistics (India) Limited

Date: 13.11.2026
Place: Mumbai

Notes:	
1	The above results have been prepared in accordance with India GAAP, the Companies Act, 2013 and Accounting Standards as prescribed u/s 133 of the Act.
2	The above financial results reviewed by the Audit Committee and approved by the Board of Directors as its meeting held on 13th November,2026.
3	Previous period/year figures have regrouped, rearranged, wherever necessary
4	The Company has only one business Segment i.e. logistics

For and on behalf of Board of Directors of
Amiable Logistics (India) Limited



Mr. Lalit L. Mange
Chairman & Managing Director
DIN: 00141353

Date: 13.11.2026
Place: Mumbai