

Date: January 16, 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 16th January, 2026 and Submission of the Unaudited Standalone Financial Results for the half year ended September 30, 2025.

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 Friday, January 16, 2026 commenced at 04:00 PM and concluded at 04:15 PM at the Registered Office of the Company, have, inter alia, considered and approved the Unaudited Standalone Financial Results of the Company for the half year ended on 30th September, 2025 along with Limited Review Report by Statutory Auditors of the Company.

Unaudited Standalone Financial Results along with Auditor's Limited Review Report for the half year ended September 30, 2025 of the Company are enclosed herewith.

Kindly take the same on your record.

Thanking You.

Yours faithfully,
FOR NEPTUNE LOGITEK LIMITED

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 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, 2025

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

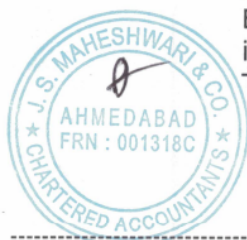
1. We have reviewed the accompanying statement of standalone unaudited financial results of **NEPTUNE LOGITEK LIMITED ("the company")** for the half year ended 30th September, 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (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



~~Branch Address~~

407, 4th Floor, AMRIT KALASH TOWER, BACHHRAJ JI KA BAUG, SARDARPURA, JODHPUR (RAJ.) -342001

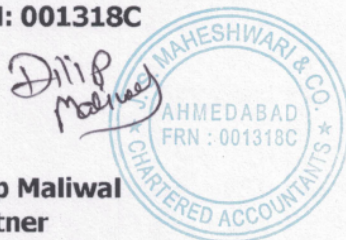
"ABHASEET" 34 - B, MAHAVEER UDHYOG NAGAR, PALI-MARWAR (RAJ.) - 306401

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



Dilip Maliwal
Partner
M. No.: 148387

Place: Ahmedabad
Date: 16th January, 2026
UDIN: 26148387KWJGHA5541

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 : U63090GJ2012PLC069268 Email: info@nptunelogitek.com
Website :- <https://neptunelogitek.com>

Statement of Unaudited Standalone Financial Results For the Half Year Six Months Ended on 30th September, 2025
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(₹ in Lakhs)

Sr. No	Particulars	Half Year ended 30-09-2025	Preceding half year ended 31-03-2025	Corresponding half year ended 30-09-2024	Previous Year ended on 31-03-2025
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	12,545.47	13,563.99	12,161.41	25,725.39
II	Other Income	67.28	174.20	174.83	349.02
III	Total Revenue (I+II)	12,612.74	13,738.18	12,336.23	26,074.41
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	316.03	254.69	235.40	490.09
	d. Finance Cost	263.15	296.30	267.75	564.05
	e. Depreciation and amortisation Cost	219.97	223.34	219.67	443.01
	f. Project and Other expenses	11,113.89	12,546.40	10,716.44	23,262.84
	Total Expenses (IV)	11,913.04	13,320.73	11,439.26	24,760.00
V	Profit before Exceptional Items and Extraordinary Items and Tax (III-IV)	699.71	417.45	896.97	1,314.42
VI	Exceptional items	-	(10.16)	340.81	330.65
VII	Profit/(loss) before tax (V-VI)	699.71	427.61	556.16	983.77
VIII	Tax expense:				
	a. Current tax Expense	148.57	46.89	102.58	149.47
	b. Short/(Excess) provision of tax for earlier years	97.67	30.77	127.36	158.13
	c. Deferred tax charge/(credit)	-	9.11	-	9.11
IX	Profit after Tax (VII-VIII)	453.46	340.84	326.21	667.05
X	Earnings per equity share:				
	(1) Basic / Diluted (Weighted Average Per Share)	4.53	3.41	3.26	6.67
	No. of Equity Outstanding at the year end	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00
	Weighted Average No. of Equity Shares outstanding at the year end				
	Diluted (in ₹)	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00	1,00,00,000.00

Notes:

- The above financial results for the half year ended 30th September, 2025 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.
- 1
 - 2 The above unaudited financial statement for the half year ended September 30, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 16th January, 2026. The statutory auditors of the Company have carried out 'Limited Review' of the results for Half year ended on 30 September, 2025.
 - 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 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.

Date: 16/01/2026
Place: Ahmedabad

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


Ankit D Shah
Managing Director
DIN: 05207001



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 : U63090GJ2012PLC069268 Email: info@neptunelogitek.com
Website :- https://neptunelogitek.com

Statement of Unaudited Standalone Assets and Liabilities for the Half Year ended 30th September 2025
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Particulars	(₹ in Lakhs)	
	Figures as at 30.09.2025	Figures as at 31.03.2025
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share Capital	1,000.00	1,000.00
Reserves and Surplus	1,448.52	995.05
Total Shareholder's funds	2,448.52	1,995.05
2 Non-current liabilities		
Long-term Borrowings	1,716.20	2,980.29
Deferred tax Liabilities (Net)	278.29	180.62
Other Long term Liabilities		
Long-term Provisions	32.39	29.39
Total Non-current liabilities	2,026.88	3,190.30
3 Current liabilities		
Short-term Borrowings		
Trade Payables	3,612.76	2,819.48
(i) Due to Micro and Small Enterprises	-	-
(ii) Due to Creditors other than Micro and Small Enterprises	4,162.61	3,383.96
Other Current Liabilities	103.55	384.36
Short-term Provisions	2.05	1.93
Total Current liabilities	7,880.96	6,589.73
TOTAL EQUITY AND LIABILITIES	12,356.36	11,775.08
B ASSETS		
1 Non-current assets		
Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,489.41	3,632.94
(ii) Intangible Assets	6.87	6.89
(iii) Intangible Asset under Development	115.60	89.80
Non-current Investments	-	-
Deferred tax Assets (Net)	-	-
Long-term Loans and Advances	27.49	24.44
Other Non-current Assets	-	-
Total Non current assets	3,639.37	3,754.08
2 Current assets		
Current Investments	-	-
Inventories	628.92	545.08
Trade Receivables	7,025.65	6,522.14
Cash and Cash Equivalents	33.51	28.72
Short-term Loans and Advances	584.58	561.86
Other Current Assets	444.33	363.19
Total current assets	8,716.99	8,021.00
TOTAL ASSETS	12,356.36	11,775.08

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

Ankit D Shah
Managing Director
DIN: 05207001



Date: 16/01/2026
Place: Ahmedabad

Statement of Unaudited Standalone Cash Flow Statement for the Half Year ended 30th September, 2025
pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
(₹ in Lakhs)

Particulars	For the Six Month Ended 30th September 2025	For the year Ended 31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Extraordinary items	699.71	983.77
Adjustment For:		
a. Depreciation	219.97	443.01
b. Interest Expenses & Finance Cost	261.93	560.22
c. Bad Debts	-	-
d. Loss on Sale of Fixed Assets	0.22	0.03
e. Interest & Other Income	(0.16)	(16.55)
f. Income Tax paid	-	17.13
g. Other Adjustment	0.05	329.78
h. Profit on sale of Fixed Assets	(11.41)	(162.06)
Operating Profit before Working Capital Changes	1,170.29	2,155.33
Adjustment For :		
a. Decrease /(Increase) in Inventories	(83.84)	(98.59)
b. Decrease / (Increase) in trade receivable	(503.51)	(1,984.64)
c. Decrease / (Increase) in Short term loans and advances	(56.54)	(151.89)
d. Decrease / (Increase) in Other Current Assets	(81.13)	(157.33)
e. Increase / (Decrease) in Trade Payables	778.65	1,480.23
f. Increase / (Decrease) in other current liabilities	(280.81)	103.64
g. Increase / (Decrease) in Long term provision	3.00	29.39
h. Increase / (Decrease) in Short Term Provision	0.12	(117.32)
i. Decrease / (Increase) in Long term loans and advances	(3.05)	9.62
j) Decrease/ (Increase) in Non Current assets	-	-
CASH GENERATED FROM OPERATIONS	943.18	1,268.44
Less : Direct Taxes paid	(114.74)	(99.50)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	828.43	1,168.93
NET CASH GENERATED/(USED) FROM OPERATING ACTIVITIES (A)	828.43	1,168.93
B. CASH FLOW FROM INVESTING ACTIVITIES		
a. Purchase Fixed Assets	(109.06)	(522.32)
b. Sale of Fixed Assets	18.00	233.20
c. Interest & Other Income	0.16	16.55
NET CASH GENERATED/(USED) FROM INVESTING ACTIVITIES (B)	(90.90)	(272.58)
C. CASH FLOW FROM FINANCING ACTIVITIES		
a. Interest & Finance Cost	(261.93)	(560.22)
b. Proceeds of long term borrowings	-	-
c. Repayments of long term borrowings	(1,264.09)	(965.80)
d. Proceeds of short term borrowings	894.18	758.39
e. Repayments of short term borrowings	(100.90)	(240.23)
f. Other Long term liabilities	-	-
NET CASH GENERATED/(USED) FROM FINANCING ACTIVITIES -C	(732.74)	(1,007.85)

NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	4.80	(111.50)
OPENING BALANCE – CASH & CASH EQUIVALENT	28.72	140.21
CLOSING BALANCE – CASH & CASH EQUIVALENT	33.51	28.72

Cash and cash equivalents Reconciliation

Cash in hand	16.40	15.70
Balance with Bank	-	-
Toll advance	17.11	7.01
Advance paid to creditors	-	6.02

CLOSING BALANCE – CASH & CASH EQUIVALENT AS PER SCHEDULE	33.51	28.72
---------------------------------------------------------------------	--------------	--------------

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash
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)

Ankit D Shah

Ankit D Shah
 Managing Director
 DIN: 05207001



Date: 16/01/2026

Place: Ahmedabad

NEPTUNE LOGITEK LIMITED (formerly known as NEPTUNE LOGITEK PRIVATE LIMITED)
 BD2-N62/A, Main Market, Ward 12A, Zanda Chowk Above Shethiya Telecom, Gandhinagar - 370201
 CIN : U63090GJ2012PLC069268 Email: info@neptunealogitek.com
 Website :- <https://neptunealogitek.com>

Standalone Unaudited Statement of Segment Information for the Half Year Ended 30th September 2025

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	Export of Service Segment			Domestic Segment			Total of Segments			Unallocated			(₹ in Lakhs)		
	Half Year ended on	Preceding half year ended	Corresponding half year ended	Half Year ended on	Preceding half year ended	Corresponding half year ended	Half Year ended on	Preceding half year ended	Corresponding half year ended	Half Year ended on	Preceding half year ended	Corresponding half year ended	Half Year ended on	Preceding half year ended	Corresponding half year ended
Revenue from External Customers	30.09.2025	31.03.2025	30.09.2024	30.09.2025	31.03.2025	30.09.2024	30.09.2025	31.03.2025	30.09.2024	30.09.2025	31.03.2025	30.09.2024	30.09.2025	31.03.2025	30.09.2024
	3148.99	2592.27	1690.13	9396.48	10971.72	10471.28	12545.47	13563.99	12161.41	-	-	-	12545.47	13563.99	12161.41
Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Segment Revenue (A)	3148.99	2592.27	1690.13	9396.48	10971.72	10471.28	12545.47	13563.99	12161.41	-	-	-	12545.47	13563.99	12161.41
Less : Inter Segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Revenue From Operations	3148.99	2592.27	1690.13	9396.48	10971.72	10471.28	12545.47	13563.99	12161.41	-	-	-	12545.47	13563.99	12161.41
Expenditure	1285.53	1025.48	628.79	9389.27	10993.24	9702.73	10674.80	12018.72	10331.52	-	-	-	10674.80	12018.72	10331.52
Segment Result	1863.45	1566.79	1061.33	7.21	(21.53)	768.56	1870.67	1545.26	1829.89	-	-	-	1870.67	1545.26	1829.89

