



SHREEJI SHIPPING GLOBAL LIMITED

(Formerly known as SHREEJI SHIPPING GLOBAL PRIVATE LIMITED & SHREEJI SHIPPING)

CIN: U52242GJ2024PLC150537

Reg. Office: "SHREEJI HOUSE", Town Hall Circle, Jamnagar-361001 (Gujarat), India

Phone: +91 288 2553331, 2673331, 2555352, 2675334, Fax: +91 288 2556525

E-mail: info@shreejishipping.in Web: www.shreejishipping.in

Date: May 29, 2026

To,

National Stock Exchange of India Limited

Exchange Plaza,

Bandra Kurla Complex,

Bandra (East), Mumbai-400051.

(Symbol / ISIN: *SHREEJISPG / INE1B6101010*)

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400001

(Security Id. / Scrip Code: *SHREEJISPG / 544490*)

Dear Sir/Madam,

Sub: Outcome of Board meeting held today i.e. on May 29, 2026, in terms of second proviso to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

With reference to captioned subject, we would like to inform you that, Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company at its meeting held on today i.e., Friday, May 29, 2026, at the registered office of the company situated at "Shreeji House", Town Hall Circle, Jamnagar- 361001, Gujarat has inter-alia:

1. Considered and approved the Audited Standalone & Consolidated Financial Results of the Company for the quarter & year ended on March 31, 2026, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved & taken on record the Audited Standalone & Consolidated Financial Statement of the Company for the Financial year ended on March 31, 2026 in accordance with the Companies Act, 2013.
3. Considered and approved all other businesses as per agenda circulated and as decided by the Board of Directors of the Company.

The meeting of Board of Directors of the Company commenced at 05:30 PM (IST) and concluded at 07:00 PM (IST).

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,

For, Shreeji Shipping Global Limited

Archanaba Krunalsinh Gohil

Company Secretary and Compliance Officer

Place: Jamnagar



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National Stock Exchange of India Limited
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BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
(Security Id. / Scrip Code: SHREEJISPG / 544490)

Dear Sir/Madam,

Sub: Submission of Standalone & Consolidated Audited Financial Results of the Company for the Quarter and Year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

Dear Sir/Madam,

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Audited Standalone and Consolidated Financial Results for the quarter and year ended on March 31, 2026.
2. Audited Standalone and Consolidated Statement of Assets & Liabilities for the year ended as of March 31, 2026.
3. Audited Standalone and Consolidated Cash Flow Statement for the year ended as of March 31, 2026.
4. Standalone and Consolidated Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

Kindly take the same on your record and disseminate the same on your website and oblige us.

Thanking you,

Yours faithfully,
For, Shreeji Shipping Global Limited

Archanaba Krunalsinh Gohil
Company Secretary and Compliance Officer

Place: Jamnagar



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SUBJECT: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

With reference to the above, we hereby declare that the Statutory Auditors of the Company, M/s. Sarda & Sarda, Chartered Accountants, (FRN: 109264W) Jamnagar, have issued an Audit Report with unmodified opinion on the Standalone & Consolidated Audited Financial Results of the Company for the quarter ended and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,

Yours faithfully,

For, Shreeji Shipping Global Limited

Archanaba Krunalsinh Gohil

Company Secretary and Compliance Officer

Place: Jamnagar

Independent Auditor's Report on Audited Consolidated Financial Results of Shreeji Shipping Global Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Shreeji Shipping Global Limited

(Formerly Known as "Shreeji Shipping Global Private Limited" & Converted From "Shreeji Shipping")

Jamnagar

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **Shreeji Shipping Global Limited (Formerly Known as "Shreeji Shipping Global Private Limited" & Converted From "Shreeji Shipping")** ("the Holding Company") (Holding Company includes operations of the Company's branch office at Africa, the financial effects whereof have been incorporated in the books of account maintained at the Head Office) and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") and its joint venture for the quarter and year ended 31.03.2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary referred to in paragraph (a) of "Other Matters" paragraph below, the aforesaid consolidated financial results :-

- a) includes the annual financial results of the holding company, its subsidiaries and joint ventures as mentioned below :-
- i) Shreeji Shipping Global Limited (Formerly Known as "Shreeji Shipping Global Private Limited" & Converted From "Shreeji Shipping") (Holding Company / Parent)
 - ii) USL Lanka Logistics (Private) Limited (Wholly owned subsidiary)
 - iii) Shreeji Global IFSC Private Limited (Wholly owned subsidiary)
 - iv) Shreeji Tisha Maritime Private Limited (Subsidiary)
 - v) Shreeji Nuravi Chuperbhita Simlong Mines Private Limited (Joint Venture)



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- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit, total comprehensive income and other financial information of the Group and its joint venture for the quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group and its Joint Venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (hereinafter referred to as "ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of the other auditors referred to in paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

Responsibilities of Management and Board of Director's for the Consolidated Financial Results

The Consolidated Financial Results has been prepared on the basis of the Consolidated Annual Financial Statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Consolidated Financial Results that give a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Group including its joint venture in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 respective management and Board of Directors of the companies included in the Group and its Joint Venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the respective Company's and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting



records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of these Consolidated Financial Results by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Management and the Board of Directors of the companies included in the Group and its Joint Venture are responsible for assessing the ability of the respective company's to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or its Joint Venture or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the companies included in the Group and its Joint Venture are also responsible for overseeing the financial reporting process of the respective company's and its Joint Ventures.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company, Subsidiary Companies and its joint ventures, which are companies incorporated in India, has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls;



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the management and Board of Directors.
- Conclude on the appropriateness of management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its Joint Venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its joint venture to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance of the Holding Company and Subsidiary Companies and its Joint Venture included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

- (a) We did not audit the financial statements / financial information of one subsidiary included in the consolidated financial results whose financial statements / financial information reflect total assets (before consolidation adjustments) of 2.58 million as at March 31, 2026 and total revenue (before consolidation adjustments) of Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs. 0.03 millions & Rs. 0.07 million for the quarter and year ended March, 31 2026 respectively and total comprehensive loss (before consolidation adjustments) of Rs. 0.03 millions & Rs. 0.07 millions for the quarter and year ended March 31, 2026 respectively and net cash flows of Rs. 0.03 millions for the year ended March 31, 2026 as considered in the statement. These financial statements / financial information have been audited / reviewed, as applicable, by Other Auditors whose reports have been furnished to us by the Management.

The subsidiary is located outside India whose financial results / financial information have been prepared in accordance with the accounting principles generally accepted in its respective country and which has been audited / reviewed by the other auditors under generally accepted audit/ review standards as applicable-in such country. The Company's Management has converted the financial results/ financial information of the subsidiary company from accounting principles generally accepted in their country to accounting principles generally accepted in India. We have audited / reviewed these conversion adjustments made by the Company's Management. Our conclusion on the consolidated financial results in the Statement, in so far as it relates to the amounts and disclosures of such subsidiary located outside India, is based solely on the report of the other auditors, and the conversion adjustments prepared by the Management of the Company and audited / reviewed by us and the procedures performed by us as stated under Auditor's Responsibilities section above.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

- (b) The Statement includes the figures for the quarter ended 31.03.2026, being the balancing figures between the audited figures in respect of the full financial year 31.03.2026 and the published unaudited year-to-date figures upto the third quarter of the current financial year which were subjected to limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.



Sarda & Sarda

Chartered Accountants

For Sarda & Sarda
Chartered Accountants
(FRN 109264W)

R. S. Pragada



Place : Jamnagar
Date : 29.05.2026

Rajnikant Pragada
Proprietor
M. No. 118132
UDIN: 26118132KXQAVW8129

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in millions)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited) Refer Note 5
1	Income					
	Revenue from Operations	1880.70	1979.26	1560.94	7093.78	5840.82
	Other Income	153.82	87.05	5.45	297.29	27.61
	Total Income	2034.52	2066.31	1566.39	7391.07	5868.43
2	Expenses					
	Cost of Operating Services	1187.98	1315.09	723.41	4405.62	3599.66
	Purchase of Engines for Sale	65.68	0.00	0.00	65.68	0.00
	Employee Benefits Expense	26.28	26.67	23.95	97.67	87.31
	Finance Costs	57.73	38.55	52.02	194.71	121.49
	Depreciation And Amortization Expense	78.47	68.03	50.06	260.84	193.19
	Other Expenses	161.43	73.64	60.33	391.79	265.02
	Total Expenses	1577.58	1521.98	909.76	5416.32	4266.66
3	Profit/(loss) before share of net profit / (loss) of joint venture, exceptional items and tax (1-2)	456.94	544.33	656.63	1974.76	1601.76
4	Share of profit / (loss) of joint venture	(0.04)	(0.00)	0.00	(0.04)	0.00
5	Profit/(loss) before exceptional items and tax (3+4)	456.90	544.33	656.63	1974.72	1601.76
6	Exceptional Items	0.00	0.00	(0.22)	0.00	(318.02)
7	Profit/(loss) before tax (5-6)	456.90	544.33	656.85	1974.72	1919.78
8	Tax Expense					
	Current Tax	35.52	113.37	153.50	346.36	360.43
	Previous Year Tax	5.80	0.00	0.00	5.80	0.00
	Deferred Tax	12.34	106.30	11.09	95.60	119.73
9	Profit/(Loss) for the period (7-8)	403.24	324.66	492.27	1526.96	1439.62
10	Other Comprehensive Income					
	Items that will not be reclassified to Statement of Profit and Loss	6.08	0.77	4.63	19.45	18.52
	Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(1.53)	(0.19)	(1.17)	(4.90)	(4.66)
	Items that will be reclassified to Statement of Profit and Loss	0.68	(0.03)	(0.04)	0.69	0.10
	Income tax relating to items that will be reclassified to Statement of Profit and Loss	(0.17)	0.00	0.00	(0.18)	(0.02)
	Other Comprehensive Income for the period	5.05	0.54	3.43	15.06	13.94
11	Total Comprehensive Income for the period (9+10)	408.30	325.20	495.70	1542.03	1453.57
12	Paid up Equity Share Capital (Face value Rs. 10 per share)	1629.18	1629.18	1466.20	1629.18	1466.20
13	Other Equity				6059.59	1069.01
14	Earnings per Equity Share*					
	Basic (in Rs.)	2.48	1.99	3.36	9.75	10.01
	Diluted (in Rs.)	2.48	1.99	3.36	9.75	10.01

* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter ended March 31, 2025.

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STATEMENT OF CONSOLIDATED AUDITED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

Particulars	For the Year Ended 31.03.2026	For the period 11/04/2024 to 31/03/2025
A. Cash Flow from Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss	1974.72	1919.78
Adjusted for:		
Profit on Sale / Discard of Property, Plant and Equipment (Net)	0.14	(318.02)
Depreciation/Amortisation of Property, Plant and Equipments and Intangible Assets	260.84	193.19
Provision for Gratuity Expense	18.79	20.06
Reversal for doubtful debts	(1.09)	(0.54)
Fianancial Guarantee Commission	(39.02)	
Exchange difference on translation of assets & liabilities	(10.96)	(4.99)
Dividend Income	(0.00)	
Interest Income	(189.98)	(7.06)
Finance Costs	194.71	121.49
Operating Profit before Working Capital Changes	2208.14	1923.93
(Increase)/Decrease in Trade Receivable	(250.24)	121.73
(Increase)/Decrease in Loans	(88.54)	1.37
(Increase)/Decrease in Other Financial Assets	(13.71)	(81.83)
(Increase)/Decrease in Other Assets	134.75	(195.16)
(Increase)/Decrease in Inventories	(83.99)	(21.91)
Increase/(Decrease) in Trade Payables	443.27	(16.55)
Increase/(Decrease) in Other Financial Liabilities	49.97	(39.30)
Increase/(Decrease) in Other Liabilities	(12.10)	(35.93)
Increase/(Decrease) in Provisions	33.90	(108.04)
Cash Generated from Operations	2421.46	1548.31
Direct Taxes (Paid) / Refund	(511.56)	(292.83)
Net Cash Flow from Operating Activities	1909.90	1255.47
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant and Equipment and Intangible Assets Including CWIP and Capital Advances	(2538.71)	(668.66)
Proceeds from disposal of Property, Plant and Equipment and Intangible Assets	4.58	438.06
Deposits with banks	(3658.05)	(355.18)
Dividend Income	0.00	0.00
Interest Income	189.98	7.06
Net Cash Used in Investing Activities	(6002.19)	(578.73)
C. Cash Flow From Financing Activities		
Proceeds from Issue of Equity Share (Including Share Premium)(Net)	3774.58	
Proceeds from Borrowings - Non-Current (including current maturities)	674.11	66.29
Repayment of Borrowings - Non-Current (including current maturities)	(30.09)	(40.37)
Proceeds from Borrowings - Current	33052.53	12516.83
Repayment of Borrowings - Current	(33628.63)	(12472.90)
Payment of Lease liabilities	(7.00)	0.00
Interest Paid	(185.33)	(121.49)
Dividend Paid	(162.78)	
Other Fianancing Cost	(0.05)	
Net Cash Used in Financing Activities	3487.34	(51.64)
Net Increase in Cash and Cash Equivalents	(604.96)	625.11
Reclassification of Cash & Cash Equivalent into Other Bank Balance/Bank Loan	0.07	
Opening Balance of Cash and Cash Equivalents	688.33	63.22
Closing Balance of Cash and Cash Equivalents	83.44	688.33
Components of cash and cash equivalents		
Cash on hand	10.53	12.21
Bank Balances :		
In Current accounts	72.90	676.12
In Deposits with original maturity of less than 3 months	0.00	0.00
Total cash and cash equivalents	83.44	688.33

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STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES**(₹ in millions)**

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
Assets		
Non-Current Assets		
a) Property, Plant and Equipment	4432.33	2433.47
b) Capital work-in-progress	145.17	262.36
c) Intangible assets	0.10	0.10
d) Intangible assets under development	51.39	44.39
e) Financial Assets		
(i) Investments	0.00	0.00
(ii) Other Financial Assets	111.38	107.98
f) Other Non-Current Assets	573.35	45.40
Total Non-Current Assets	5313.72	2893.70
Current Assets		
a) Inventories	290.11	203.41
b) Financial Assets		
(i) Trade Receivables	1773.62	1510.77
(ii) Cash & Cash Equivalents	83.44	1061.15
(iii) Bank Balances other than (iii) above	4122.05	91.32
(iv) Loans	95.61	7.07
(v) Other Financial Assets	327.51	278.17
c) Current Tax Assets (Net)	28.00	0.00
d) Other Current Assets	174.78	310.55
Total Current Assets	6895.12	3462.45
Total Assets	12208.84	6356.15
Equity and Liabilities		
Equity		
a) Equity Share capital	1629.18	1466.20
b) Other Equity	6059.59	1069.01
Total Equity	7688.77	2535.22
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	673.33	30.63
(ii) Lease liabilities	148.02	0.00
(iii) Other Financial Liabilities	45.42	0.00
b) Deferred Tax Liabilities (Net)	213.31	112.63
c) Provisions	41.97	45.22
d) Other Non-current Liabilities	0.00	0.00
Total Non-Current Liabilities	1122.05	188.49
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1959.38	2534.09
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	5.82	1.02
Total outstanding dues other than micro and small enterprises	880.93	442.98
(iii) Other Financial Liabilities	405.58	401.03
b) Other Current Liabilities	74.81	86.90
c) Current Tax Liabilities (Net)	0.00	131.40
d) Provisions	71.50	35.01
Total Current Liabilities	3398.01	3632.44
Total Liabilities	4520.06	3820.93
Total Equity & Liabilities	12208.84	6356.15

Notes :

1. The above consolidated financial results for the quarter and year ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May 2026.
2. The above financial results of the Group for the quarter and year ended March 31, 2026 have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
3. Subsidiary Companies and Joint Venture Company considered in the consolidated financial results are as follows:
 - a) Wholly Owned Subsidiary Companies
 1. USL Lanka Logistics (Private) Limited &
 2. Shreeji Global IFSC Private Limited
 - b) Subsidiary Company
 1. Shreeji Tisha Maritime Private Limited
 - c) Joint Venture Company
 1. Shreeji Nuravi Chuperbhita Simlong Mines Private Limited
4. The Statement includes the financial results of a foreign subsidiary which have been audited by its respective auditors whose financial results reflect total revenue (before consolidation adjustments) of Rs. Nil, total net loss after tax (before consolidation adjustments) of Rs. 0.07 million and total comprehensive loss (before consolidation adjustments) of Rs. 0.07 million for the year ended March, 31 2026. In opinion of the management, these are not material to the Group.
5. The figures for the year ended March 31, 2025 as reported in these financial results are from April 11, 2024 i.e. the date of conversion of erstwhile partnership firm into company.
6. Segments are identified in line with Indian Accounting Standard (Ind AS) 108 "Operating Segments", taking into consideration the internal organisation and management structure as well as the differential risk and returns of each of the segments. The Company's chief

operating decision maker (CODM) has identified one business segment viz. Shipping & Logistics Services.

During the year, the Company has also undertaken transactions relating to purchase and sale of engines. Though such activity is not in the nature of the Company's regular business operations, the same has been disclosed separately under segment information considering the distinct nature of the activity and materiality of the transactions during the year.

Operations of the Company are managed from different locations each of these locations are aggregated based on exchange control regulations; and the underlying currency risk. Accordingly, the following have been identified as operating and reportable segments: (a) "Within India" and (b) "Outside India". In presenting geographic information, segment revenue has been based on the location of the customer.

Particulars	For the Quarter ended			For the Year ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
Sale of Services					
Within India	1684.66	1859.53	1414.25	6683.69	5418.18
Outside India	144.54	100.99	146.69	296.31	422.64
IFSC Unit in India	24.96	18.74		43.70	
Sale of Goods (Engine)	70.08	0.00	0.00	70.08	0.00
Total	1924.24	1979.26	1560.94	7093.78	5840.82

7. The International Financial Services Centres Authority (IFSCA) has granted final registration to the wholly owned subsidiary company, Shreeji Global IFSC Private Limited, for carrying on business as per its approved objects at IFSC GIFT City in accordance with the applicable IFSCA regulations. Pursuant thereto, the wholly owned subsidiary company has commenced its operations during the year ended 31.03.2026. In view of the tax holiday benefits available to IFSC units under the Income-tax Act, 1961, no deferred tax asset or liability has been recognised in respect of timing differences arising during the tax holiday period, as the management expects that such differences will reverse within the tax holiday period.
8. During the quarter and year ended March 31, the parent company has incorporated a subsidiary company under the name Shreeji Tisha Maritime Private Limited, bearing Corporate Identification Number (CIN): U69100GJ2026PTC175627 whereby the company holds 51% of the total capital. The Certificate of Incorporation was issued by the Central Registration Centre, Manesar, on March 25, 2026.

9. The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ('Social Security Code'); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025, which consolidate, subsume, amend and replace numerous existing Central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Company's employee benefit obligations.

The Ministry of Labour and Employment had earlier released draft rules for the Code on November 13, 2020. Subsequently, on November 21, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified.

Based on the evaluation carried out by the management, and having regard to the provisions notified till date, the Group has assessed the implications of the Labour Codes in accordance with Ind AS 19 – Employee Benefits and the FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI'). Accordingly, the group has concluded that the implementation of the notified provisions of the Labour Codes may not have any material impact on its employee benefit obligations as at and for the quarter ended December 31, 2025. The group is further in the process of evaluating the impact of these Labour Codes changes.

10. During the year ended March 31, 2026, the Company has completed its Initial Public Offering (IPO) of 1,62,98,000 equity shares with a face value of Rs. 10 each at an issue price of Rs. 252 per share. The Company's equity shares were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on August 26, 2025.

The utilisation of IPO proceeds of Rs. 3,698.80 millions (net of provisional IPO expenses of Rs. 408.30 millions) is summarised below:

Objects of the Issue (Prospectus)	Amount as per Prospectus	Actual Utilised Amount till 31 March 2026	Unutilised Amount
Acquisition of Dry Bulk Carriers in Supramax category in the secondary market	2,511.79	-	2,511.79
Repayment / prepayment of loan	230.00	230.00	-
General corporate purposes	957.01*	956.93	0.08
Total	3,698.80	1,186.93	2,511.87

Unutilised IPO proceeds as at March 31, 2026 are temporarily invested in deposits as permitted under applicable regulations and disclosed in the Prospectus.

The amount allocated towards General Corporate Purpose (“GCP”) i.e., Rs. 953.64 million, as disclosed in the Offer Document, was duly utilised during F.Y. 2025-26. Subsequently, during the year, the Issue Expenses were reduced by Rs. 3.37 million due to revision and, accordingly, the allocation towards GCP was also revised upwards to Rs. 957.01 million.

11. During the year ended ended 31 March 2026, the parent company has entered into an various agreements for construction of vessels to be delivered in the first quarter of financial year 2026-27.
12. The Group has assessed the impact of ongoing geopolitical developments and related uncertainties on its operations, business performance and financial position. Considering that the group is primarily engaged in stevedoring and allied port handling activities and does not operate ocean-going vessels or international shipping lines, management believes that the direct impact of such geopolitical escalations on the Group’s operations is not material for the current financial year. The Group continues to monitor the evolving situation and its consequential impact, if any, on the business.
13. During the quarter ended March, 31, 2026, the parent company had declared interim dividend of Rs. 1 per equity share of Rs. 10/- each.
14. The Parent Company has received approval from the Income Tax Department for opting into the Tonnage Tax Scheme under section 115VP of Chapter XII-G of the Income-tax Act, 1961 in respect of eligible qualifying inland vessels of the Company engaged in the shipping business vide order dated 27th May 2026. The approval is effective from Financial Year 2025-26. Accordingly, the provision for current tax for the year has been computed considering the applicability of the Tonnage Tax Scheme.
15. The Parent Company has an outstanding trade receivable of USD 1.03 million (INR 97.56 Million) as at March 31, 2026 arising from a settlement agreement relating to charter hire services. The said amount is exclusive of interest. Interest (if any) will be accounted as and when recovered.

The above balance receivable is subject to recovery through ongoing legal proceedings and the outcome thereof.

16. The Parent Company was in the process of finalizing long term vessel charter-cum-sale agreements in August 2025 in respect of five vessels. During the process differences arose with the potential counterparty. Legal disputes have arisen in relation to the said prospective agreements, and an admiralty suit has been filed by the potential counterparty before the Hon'ble Gujarat High Court claiming damages for breach, including alleged loss of profits. The original claim as filed amounts to Rs. 1,182.09 million. The plaintiff has subsequently sought to revise the claim to Rs. 6,289.27 million. However the claim including revision thereof is sub-judice and no adjudication on merits or quantum has taken place as at the reporting date. Based on legal advice and management assessment, no provision has been recognised, and the matter has been disclosed as a contingent liability.

By an order dated 24th December 2025, the Hon'ble Gujarat High Court has ordered arrest of vessels in accordance with the provisions of the Admiralty Act to secure the claim of the potential counterparty. The parent Company has furnished security in the form of bank guarantees amounting to Rs. 471.55 million for release of two of the five vessels and have initiated proceedings for reduction in the requirement in value of security and vacation of the order of arrest of remaining three vessels.

17. All the amounts included in the financial results are rounded off to the nearest millions, except per share data and unless stated otherwise.
18. The figures of last quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year 2025-26 and the unaudited year-to-date figures upto third quarter ended 31.03.2026
19. The figures for the corresponding previous period(s) have been regrouped / reclassified / restated wherever necessary.

For and on behalf of the Board of Directors

Place: Jamnagar
Date : May 29,2026

Jitendrakumar Haridas Lal
Joint Managing Director
DIN : 00991555

Independent Auditor's Report on Audited Standalone Financial Results of Shreeji Shipping Global Limited for the quarter and year ended March 31, 2026 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Shreeji Shipping Global Limited

(Formerly Known as "Shreeji Shipping Global Private Limited" & Converted From "Shreeji Shipping")

Jamnagar

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Shreeji Shipping Global Limited (Formerly Known as "Shreeji Shipping Global Private Limited" & Converted From "Shreeji Shipping")** ("the Company") for the quarter and year ended 31.03.2026 ("the Statement"), including operations of the Company's branch office at Africa, the financial effects whereof have been incorporated in the books of account maintained at the Head Office, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement :-

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit, total comprehensive income and other financial information of the company for the quarter and the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those



Standards are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (hereinafter referred to as "ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the statement.

Responsibilities of Management and Board of Director's for the Standalone Financial Results

The Standalone Financial Results has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will



always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.
- Conclude on the appropriateness of management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.



Jamnagar: 102, Riddhi Siddhi, Opp. Axis Bank, Park Colony Main Road, Jamnagar - 361008
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Rajkot: 1st Floor, Sakar, Opp. Rajkumar College, Dr. Radhakrishnan Road, Rajkot - 360001
Phone / Fax : 0281 - 2480104 - 105 - 106

Sarda & Sarda

Chartered Accountants

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the figures for the quarter ended 31.03.2026, being the balancing figures between the audited figures in respect of the full financial year 31.03.2026 and the published unaudited year-to-date figures upto the third quarter of the current financial year which were subjected to limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.

For Sarda & Sarda
Chartered Accountants
(FRN 109264W)

Rajnikant Pragada



Rajnikant Pragada
Proprietor
M. No. 118132
UDIN: 26118132NTUOIX6768

Place : Jamnagar
Date : 29.05.2026

SHREEJI SHIPPING GLOBAL LIMITED

(Formerly Known as "SHREEJI SHIPPING GLOBAL PRIVATE LIMITED" & Converted From "SHREEJI SHIPPING")

CIN: U52242GJ2024PLC150537

Registered Office: "SHREEJI HOUSE", Town Hall Circle, Jamnagar, Gujarat, India, 361001

Phone: 0288-2553331, Email: info@shreejishipping.in, Website: www.shreejishipping.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(₹ in millions)

Sr. No.	Particulars	For the Quarter ended			For the Year ended	
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited) Refer Note 4
1	Income					
	Revenue from Operations	1855.73	1960.52	1560.94	7050.08	5840.82
	Other Income	153.82	87.05	5.45	297.29	27.61
	Total Income	2009.55	2047.57	1566.39	7347.37	5868.43
2	Expenses					
	Cost of Operating Services	1138.90	1298.78	723.41	4340.23	3599.66
	Purchase of Engines for Sale	65.68	-	-	65.68	-
	Employee Benefits Expense	25.95	26.67	23.95	97.35	87.31
	Finance Costs	57.68	38.55	52.02	194.66	121.49
	Depreciation And Amortization Expense	75.30	66.56	50.05	256.18	193.14
	Other Expenses	153.64	71.93	60.30	382.29	264.98
	Total Expenses	1517.15	1502.50	909.73	5336.38	4266.57
3	Profit/(loss) before exceptional items and tax (1-2)	492.40	545.07	656.67	2010.99	1601.85
4	Exceptional Items	0.00	0.00	(0.22)	0.00	(318.02)
5	Profit/(loss) before tax (3-4)	492.40	545.07	656.89	2010.99	1919.87
6	Tax Expense					
	Current Tax	35.52	113.37	153.50	346.36	360.43
	Short/(Excess) provision of tax for earlier years	5.80	0.00		5.80	
	Deferred Tax	11.46	106.30	11.09	94.72	119.76
7	Profit/(Loss) for the period (5-6)	439.62	325.40	492.30	1564.10	1439.69
8	Other Comprehensive Income					
	Items that will not be reclassified to Statement of Profit and Loss	6.08	0.77	4.63	19.45	18.52
	Income tax relating to items that will not be reclassified to Statement of Profit and Loss	(1.53)	(0.19)	(1.17)	(4.90)	(4.66)
	Items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00
	Income tax relating to items that will be reclassified to Statement of Profit and Loss	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income for the period	4.55	0.57	3.47	14.56	13.86
9	Total Comprehensive Income for the period (7+8)	444.16	325.98	495.77	1578.66	1453.55
10	Paid up Equity Share Capital (Face value Rs. 10 per share)	1629.18	1629.18	1466.20	1629.18	1466.20
11	Other Equity				6095.90	1068.55
10	Earnings per Equity Share*					
	Basic (in Rs.)	2.70	2.00	3.36	9.99	10.01
	Diluted (in Rs.)	2.70	2.00	3.36	9.99	10.01

* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter ended March 31, 2025.

SHREEJI SHIPPING GLOBAL LIMITED		
(Formerly Known as "SHREEJI SHIPPING GLOBAL PRIVATE LIMITED" & Converted From "SHREEJI SHIPPING")		
CIN: U52242GJ2024PLC150537		
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026		
		(₹ in millions)
Particulars	2025-26	For the period 11/04/2024 to 31/03/2025
A. Cash Flow from Operating Activities		
Net Profit Before Tax as per Statement of Profit and Loss	2010.99	1919.87
Adjusted for:		
(Profit)/Loss on Sale / Discard of Property, Plant and Equipment (Net)	0.14	(318.02)
Depreciation/Amortisation of Property, Plant and Equipments and Intangible Assets	256.18	193.14
Provision for Gratuity Expense	18.79	20.06
Reversal for doubtful debts	(1.09)	(0.54)
Financial Guarantee Commission Income	(39.02)	0.00
Exchange difference on translation of Assets & Liabilities	(11.51)	(5.06)
Dividend Income	(0.00)	(0.00)
Interest Income	(189.98)	(7.06)
Finance Costs	194.66	121.49
Operating Profit before Working Capital Changes	2239.15	1923.90
Adjusted for:		
(Increase)/Decrease in Trade Receivables	(246.67)	121.73
(Increase)/Decrease in Loans	(93.50)	1.37
(Increase)/Decrease in Other Financial Assets	(6.98)	(81.77)
(Increase)/Decrease in Other Assets	139.42	(151.03)
Increase in Inventories	(82.90)	(21.91)
Increase/(Decrease) in Trade Payables	(26.62)	(16.55)
Increase in Other Financial Liabilities	49.97	(39.30)
Increase in Other Liabilities	(13.58)	(35.93)
Increase/(Decrease) in Provisions	20.97	(108.04)
Cash Generated from Operations	1979.27	1592.47
Direct Taxes (Paid) / Refund	(511.56)	(292.83)
Net Cash generated from operating activities	1467.70	1299.63
B. Cash Flow from Investing Activities		
Expenditure on Property, Plant and Equipment and Intangible Assets Including CWIP and Capital Advances	(2073.48)	(712.79)
Proceeds from disposal of Property, Plant and Equipment and Intangible Assets	4.58	438.06
Investment in Subsidiary Company	(30.00)	0.00
Investment in Joint venture Company	(0.04)	0.00
Deposits with banks	(3658.05)	(355.24)
Dividend Income	0.00	0.00
Interest Income	189.98	7.06
Net Cash Used in Investing Activities	(5566.99)	(622.92)
C. Cash Flow From Financing Activities		
Proceeds from issue of equity shares (net of issue expenses)	3774.58	0.00
Proceeds from Borrowings - Non-Current (including current maturities)	674.11	66.29
Repayment of Borrowings - Non-Current (including current maturities)	(30.09)	(40.37)
Proceeds from Borrowings - Current	33052.53	12516.83
Repayment of Borrowings - Current	(33628.63)	(12472.90)
Payment of lease liabilities	(7.00)	0.00
Interest Paid	(185.33)	(121.49)
Dividend Paid	(162.78)	0.00
Net Cash (Used in)/ Generated from Financing Activities	3487.39	(51.64)
Net Increase in Cash and Cash Equivalents	(611.90)	625.08
Reclassification of Cash & Cash Equivalent into Other Bank Balance/Bank Loan	0.07	
Opening Balance of Cash and Cash Equivalents	686.38	61.30
Closing Balance of Cash and Cash Equivalents	74.55	686.38
Components of cash and cash equivalents		
Cash on hand	10.53	11.97
Bank Balances :		
In Current accounts	64.02	674.42
In Deposits with original maturity of less than 3 months	0.00	0.00
Total cash and cash equivalents	74.55	686.38

SHREEJI SHIPPING GLOBAL LIMITED

(Formerly Known as "SHREEJI SHIPPING GLOBAL PRIVATE LIMITED" & Converted From "SHREEJI SHIPPING")

CIN: U52242GJ2024PLC150537

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(₹ in millions)

Particulars	As at	As at
	March 31, 2026	March 31, 2025
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3974.84	2433.39
b) Capital work-in-progress	142.01	262.36
c) Intangible Assets	0.10	0.10
d) Intangible Assets under development	51.39	44.39
e) Financial Assets		
(i) Non-Current Investments	33.02	2.93
(ii) Other Financial Assets	111.38	107.98
f) Other Non-Current Assets	573.35	45.40
Total Non-Current Assets	4886.08	2896.56
Current Assets		
a) Inventories	289.03	203.41
b) Financial Assets		
(i) Trade Receivables	1770.04	1510.77
(ii) Cash & Cash Equivalents	74.55	686.38
(iii) Bank Balances other than (ii) above	4122.05	464.15
(iv) Loans	100.57	7.07
(v) Other Financial Assets	320.78	278.17
c) Current Tax Assets (Net)	28.00	0.00
d) Other Current Assets	170.64	310.55
Total Current Assets	6875.66	3460.51
Assets classified as held for sale	-	-
Total Assets	11761.74	6357.07
Equity and Liabilities		
Equity		
a) Equity Share capital	1629.18	1466.20
b) Other Equity	6095.90	1068.55
Total Equity	7725.08	2534.76
Liabilities		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	673.33	30.63
(ii) Lease liabilities	148.02	0.00
(iii) Other Financial Liabilities	45.42	0.00
b) Deferred Tax Liabilities (Net)	213.13	113.51
c) Provisions	41.97	45.22
Total Non-Current Liabilities	1121.87	189.36
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1959.38	2534.09
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	5.81	0.00
Total outstanding dues other than micro and small enterprises	412.11	444.53
(iii) Other Financial Liabilities	405.61	401.01
b) Other Current Liabilities	73.33	86.90
c) Current Tax Liabilities (Net)	0.00	131.40
d) Provisions	58.56	35.01
Total Current Liabilities	2914.79	3632.95
Total Liabilities	4036.66	3822.31
Total Equity & Liabilities	11761.74	6357.07

Notes :

1. The above standalone financial results for the quarter and year ended March 31, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th May 2026.
2. The above financial results of the Company for the quarter and year ended March 31, 2026 have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
3. The Statutory Auditors of the Company have carried out the audit of the above standalone financial results of the Company for the quarter and year ended on March 31, 2026, and expressed an unmodified opinion in their audit report.
4. The figures for the year ended March 31, 2025 as reported in these financial results are from April 11, 2024 i.e. the date of conversion of erstwhile partnership firm into company.
5. Segments are identified in line with Indian Accounting Standard (Ind AS) 108 "Operating Segments", taking into consideration the internal organisation and management structure as well as the differential risk and returns of each of the segments. The Company's chief operating decision maker (CODM) has identified one business segment viz. Shipping & Logistics Services.

During the year, the Company has also undertaken transactions relating to purchase and sale of engines. Though such activity is not in the nature of the Company's regular business operations, the same has been disclosed separately under segment information considering the distinct nature of the activity and materiality of the transactions during the year.

Operations of the Company are managed from different locations each of these locations are aggregated based on exchange control regulations; and the underlying currency risk. Accordingly, the following have been identified as operating and reportable segments: (a) "Within India" and (b) "Outside India". In presenting geographic information, segment revenue has been based on the location of the customer.

Particulars	For the Quarter ended			For the Year ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
Sale of Services					
Within India	1684.66	1859.53	1414.25	6683.69	5418.18
Outside India	144.54	100.99	146.69	296.31	422.64
Sale of Goods (Engine)	70.08	0.00	0.00	70.08	0.00
Total	1855.73	1960.52	1560.94	7050.08	5840.82

6. The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ('Social Security Code'); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on November 21, 2025, which consolidate, subsume, amend and replace numerous existing Central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Company's employee benefit obligations.

The Ministry of Labour and Employment had earlier released draft rules for the Code on November 13, 2020. Subsequently, on November 21, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified.

Based on the evaluation carried out by the management, and having regard to the provisions notified till date, the company has assessed the implications of the Labour Codes in accordance with Ind AS 19 – Employee Benefits and the FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI'). Accordingly, the company has concluded that the implementation of the notified provisions of the Labour Codes may not have any material impact on its employee benefit obligations as at and for the year ended March 31, 2026. The company is further in the process of evaluating the impact of these Labour Codes changes.

7. During the year ended March 31, 2026, the Company has completed its Initial Public Offering (IPO) of 1,62,98,000 equity shares with a face value of Rs. 10 each at an issue price of Rs. 252 per share. The Company's equity shares were listed on the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on August 26, 2025.

The utilisation of IPO proceeds of Rs. 3,698.80 millions (net of provisional IPO expenses of Rs. 408.30 millions) is summarised below:

Objects of the Issue (Prospectus)	Amount as per Prospectus	Actual Utilised Amount till 31 March 2026	Unutilised Amount
Acquisition of Dry Bulk Carriers in Supramax category in the secondary market	2,511.79	-	2,511.79
Repayment / prepayment of loan	230.00	230.00	-
General corporate purposes	957.01*	956.93	0.08
Total	3,698.80	1,186.93	2,511.87

Unutilised IPO proceeds as at March 31, 2026 are temporarily invested in deposits as permitted under applicable regulations and disclosed in the Prospectus.

The amount allocated towards General Corporate Purpose (“GCP”) i.e., Rs. 953.64 million, as disclosed in the Offer Document, was duly utilised during F.Y. 2025-26. Subsequently, during the year, the Issue Expenses were reduced by Rs. 3.37 million due to revision and, accordingly, the allocation towards GCP was also revised upwards to Rs. 957.01 million.

8. During the year ended March 31, 2026, the Company has entered into various agreements for construction of vessels to be delivered in the first quarter of financial year 2026-27.
9. The Company has assessed the impact of ongoing geopolitical developments and related uncertainties on its operations, business performance and financial position. Considering that the Company is primarily engaged in stevedoring and allied port handling activities and does not operate ocean-going vessels or international shipping lines, management believes that the direct impact of such geopolitical escalations on the Company’s operations is not material for the current financial year. The Company continues to monitor the evolving situation and its consequential impact, if any, on the business.
10. During the quarter ended March, 31, 2026, the company had declared interim dividend of Rs. 1 per equity share of Rs. 10/- each.
11. The Company has received approval from the Income Tax Department for opting into the Tonnage Tax Scheme under section 115VP of Chapter XII-G of the Income-tax Act, 1961 in respect of eligible qualifying inland vessels of the Company engaged in the shipping business vide order dated 27th May 2026. The approval is effective from Financial Year 2025-26. Accordingly, the provision for current tax for the year has been computed considering the applicability of the Tonnage Tax Scheme.

12. The Company has an outstanding trade receivable of USD 1.03 million (INR 97.56 Million) as at March 31, 2026 arising from a settlement agreement relating to charter hire services. The said amount is exclusive of interest. Interest (if any) will be accounted as and when recovered.

The above balance receivable is subject to recovery through ongoing legal proceedings and the outcome thereof.

13. The Company was in the process of finalizing long term vessel charter-cum-sale agreements in August 2025 in respect of five vessels. During the process differences arose with the potential counterparty. Legal disputes have arisen in relation to the said prospective agreements, and an admiralty suit has been filed by the potential counterparty before the Hon'ble Gujarat High Court claiming damages for breach, including alleged loss of profits. The original claim as filed amounts to Rs. 1,182.09 million. The plaintiff has subsequently sought to revise the claim to Rs. 6,289.27 million. However the claim including revision thereof is sub-judice and no adjudication on merits or quantum has taken place as at the reporting date. Based on legal advice and management assessment, no provision has been recognised, and the matter has been disclosed as a contingent liability. By an order dated 24th December 2025, the Hon'ble Gujarat High Court has ordered arrest of vessels in accordance with the provisions of the Admiralty Act to secure the claim of the potential counterparty. The Company has furnished security in the form of bank guarantees amounting to Rs. 471.55 million for release of two of the five vessels and have initiated proceedings for reduction in the requirement in value of security and vacation of the order of arrest of remaining three vessels.
14. All the amounts included in the financial results are rounded off to the nearest millions, except per share data and unless stated otherwise.
15. The figures of last quarter ended March 31, 2026 are the balancing figures between audited figures in respect of full financial year 2025-26 and the unaudited year-to-date figures upto third quarter ended 31.03.2026
16. The figures for the corresponding previous period(s) have been regrouped / reclassified / restated wherever necessary.

For and on behalf of the Board of Directors

Place: Jamnagar
Date : 29th May 2026

Jitendrakumar Haridas Lal
Joint Managing Director
DIN : 00991555