



Lancer Container Lines Ltd.

Date: May 29, 2026

To,
Listing Department,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai 400001.

Subject: Outcome of the Meeting of the Board of Directors of Lancer Container Lines Limited held on Friday, May 29, 2026

Ref. Scrip Code: 539841 - Lancer Container Lines Limited.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations, 2015**"), we wish to inform you that the Board of Directors ("**Board**") of Lancer Container Lines Limited ("**Company**") at its meeting held today, i.e. May 29, 2026, inter-alia considered and approved:

- i. the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, as recommended by the Audit Committee along with the Audit Reports thereon.
- ii. the appointment of M/s C V Pagariya & Associates, Chartered Accountants as the Internal Auditors of the Company for FY 2026-27.

Pursuant to Regulation 33 of the Listing Regulations, 2015, we declare and confirm that the Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the aforesaid standalone and consolidated financial results.

Further, we have enclosed the following:

1. Press Release containing update on the audited financial results for the quarter and financial year ended March 31, 2026, as '**Annexure I**';
2. Audit Report on audited consolidated financial results along with the audited consolidated financial results for the quarter and financial year ended March 31, 2026, as '**Annexure II**';
3. Audit Report on audited standalone financial results along with the audited standalone financial results for the quarter and financial year ended March 31, 2026, as '**Annexure III**';
4. Disclosure in respect of appointment of Internal Auditors pursuant to point A(7) of Annexure 18 of SEBI Master Circular dated January 30, 2026, as '**Annexure IV**';

The Board Meeting commenced at 4:00 p.m. (IST) and concluded at 8:30 p.m. (IST).

Registered Office: Lancer House, Mayuresh Chambers Premises Co-op. Society Ltd, H02, Plot No. - 60, Sec -11, CBD Belapur India 400614 CIN: L74990MH2011 PLC214448 | Website: www.lancerline.com | Email: info@lancerline.com | Email: secretarial@lancerline.com | Telephone: +91 22 2756 6940 / 41 / 42 | Fax: +91 22 2756 6939

H.O.: Mumbai. Branch: Nhava Sheva, Mundra, Delhi, Ludhiana, Jaipur, Chennai, Tuticorin, Cochin, Coimbatore, Kolkata, Vizag, Hyderabad, Ahmedabad and Bangalore.



Lancer Container Lines Ltd.

The aforesaid results shall be uploaded on the website of the Stock Exchange at www.bseindia.com and on the website of the Company at www.lancerline.com.

Kindly take the above information on record.

Thanking you.

Yours faithfully,

For Lancer Container Lines Limited

Jinal Thakkar

Company Secretary & Compliance Officer

ACS: 70547

Place: Navi Mumbai

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H.O.: Mumbai. Branch: Nhava Sheva, Mundra, Delhi, Ludhiana, Jaipur, Chennai, Tuticorin, Cochin, Coimbatore, Kolkata, Vizag, Hyderabad, Ahmedabad and Bangalore.



Lancer Container Lines Ltd.

Press Release

LANCER CONTAINER LINES LIMITED ANNOUNCES AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2026

Navi Mumbai, May 29, 2026 : Lancer Container Lines Limited (“Lancer” or “Company”) has announced its audited standalone financial results for the quarter and financial year ended March 31, 2026

Key Highlights:

Quarterly Performance – Q4 FY 2025-26 compared with Q4 FY 2024-25 - Consolidated

- Revenue stood at ₹ 13886.61 lakhs as compared to ₹ 11771.84 lakhs in the corresponding quarter of the previous year.
- EBITDA stood at ₹ 399.63 lakhs as compared to ₹ (2851.55) lakhs in the corresponding quarter of the previous year.
- Profit / (Loss) Before Tax stood at ₹ 1124.33 lakhs as compared to ₹ (3635.87) lakhs in the corresponding quarter of the previous year.
- Profit / (Loss) After Tax stood at ₹ 1090.45 lakhs as compared to ₹ (3244.19) lakhs in the corresponding quarter of the previous year.
- EPS (Basic / Diluted) stood at 0.42 as compared to (1.35) in the corresponding quarter of the previous year.

Quarterly Performance – Q4 FY 2025-26 compared with Q3 FY 2025-26 - Consolidated

- Revenue stood at ₹ 13886.61 lakhs as compared to ₹ 5440.23 lakhs in the previous quarter.
- EBITDA stood at ₹ 399.63 lakhs as compared to ₹ 317.77 lakhs in the previous quarter.
- Profit / Loss Before Tax stood at ₹ 1124.33 lakhs as compared to ₹ (728.95) lakhs in the previous quarter.
- Profit / Loss After Tax stood at ₹ 1090.45 lakhs as compared to ₹ (742.84) lakhs in the previous quarter.
- EPS (Basic / Diluted) stood at 0.42 as compared to 0.30 in the previous quarter.



Lancer Container Lines Ltd.

About Lancer Container Lines Limited:

Lancer Container Lines Limited was incorporated in 2011 by Mr. Suleyman Emre (Formerly known as Abdul Khalik Abdul Kadar Chataiwala) and is headquartered in CBD Belapur, Navi Mumbai. Lancer operates an asset-light business model with a mix of owned and leased containers. It manages a large inventory on a consolidated basis, offering services to 95(+) ports as well as in land destinations through 15(+) offices in India and 2 subsidiaries in Dubai, UAE, covering more than 36 countries, the principal geographies of operations are supported by a network of associates in the Indian subcontinent, Southeast Asia, the Far East, MENA and CIS countries. Lancer provides services like NVOCC, Empty Container Yard, Container trading, Freight forwarding (Sea, Air, and Road), etc. in India and globally.

**For and on behalf of
Lancer Container Lines Limited**

**Jinal Thakkar
Company Secretary & Compliance Officer
ACS: 70547**

Place: Navi Mumbai

Praneti Yadav & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
LANCER CONTAINER LINES LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Lancer Container Lines Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the year/period ended March 31, 2026 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our Opinion and to the best of our information and according to the explanation given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements referred to in Other Matters section below, the Consolidated Financial Results for the year/period ended March 31, 2026:

(i) Includes the results of the following entities:

| Name of the Entity | Relationship |
|---|---|
| Globepoint Freight Forwarders Private Limited | Wholly owned Subsidiary |
| KMS Maritime India Private Limited | Wholly owned Subsidiary |
| LCM Projects Private Limited | Wholly owned Subsidiary |
| CIS Connect Global Logistics Private Limited | Wholly owned Subsidiary |
| Worldwide Container Trading Private Limited | Wholly owned Subsidiary |
| Lancia Shipping LLC | Wholly owned Subsidiary |
| Argo Anchor Shipping Service LLC | Wholly owned Subsidiary |
| Bulkliner Logistics Limited | Wholly owned Subsidiary |
| P K M General Trading LLC | Wholly owned Subsidiary |
| PT Map Trans Logistic | Subsidiary of P K M General Trading LLC |



- (ii) presents financial results in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group, for the year/period ended March 31, 2026.

Basis for Opinion on the Audited Consolidated Financial Results for the year/period ended March 31, 2026

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 section below.

We are independent of the Group, in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results for the year/period ended March 31, 2026 under the provision 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, and the audit evidence obtained by other Auditors in terms of their reports referred to in other matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Statement

The Statement which includes the consolidated financial results is the responsibility of the Parent's Board of Director and has been approved by them for the issuance. The statement has been compiled from the related audited consolidated financial statement for the year/period ended March 31, 2026, and interim consolidated financial information for the quarter ended March 31, 2026, being the balancing figure between audited figure in respect of the full financial year/period and the published year/period to date figures up to the third quarter of the current financial year. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and consolidated total comprehensive income, and other financial information of the Group in accordance with the recognition and measurement principles laid down by the 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 Board of Directors of the companies included in the group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the asset of the group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; and 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 respective financial results, that give a true and fair view and are 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 directors of the parent, of aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 their respective entities or to cease operations or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year/period ended March 31, 2026, as a whole are 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 guaranteed that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Statement of the Annual 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists, the related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results 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 to cease to continue as a going concern.

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure, and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone/Consolidated financial information of the entities within the Group, to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results, of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the 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 Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results 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) evaluating the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



CHARTERED ACCOUNTANTS

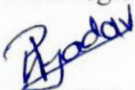
Other Matters

- a. We did not audit the financial statements/financial information of seven of the subsidiaries included in the consolidated financial results, whose financial statements/financial information reflect total assets of ₹ 38,749 lakhs as of March 31, 2026, and total revenues of ₹ 25,759.42 lakhs for the year/period ended March 31, 2026, total net Profit after tax of ₹ 18.95 lakhs for the year/period ended March 31,2026, and total comprehensive loss of ₹ 1.93 lakhs for the year/period ended March 31,2026, and net cash inflows of ₹ 293.5 lakhs for the year/period ended March 31, 2026, as considered in the statement. This financial statements / financial information has been audited, by the other auditors whose reports have been furnished to us by the management and our opinion and conclusion on the statement, in so far as relates to the amounts and disclosures included in respect of these subsidiaries, is best solely on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities section above.
- b. We did not audit the financial statements / financial information of three subsidiaries and jointly controlled entities/ joint operations, whose financial statements/financial information reflect total assets of ₹ 5,311.41 lakhs as at March 31, 2026, total revenues of ₹ 3,899.94 lakhs, total net loss after tax of ₹ 50 lakhs for the year/period ended March 31, 2026, and total comprehensive income of ₹ Nil lakhs for the year/period ended March 31, 2026, and net cash outflows of ₹ 804.48 lakhs for the year/period ended March 31, 2026. These financial statements /financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries is based solely on such unaudited financial statements/ financial information.

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

The Statement includes the results for the quarter ending March 31,2026 being the balancing figure between audited figures in respect of the full financial year/period and the published year/period to the date figures up to the third quarter of the current financial year/period which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For Praneti Yadav &Co.
Chartered Accountants
Firm registration number-137534W


Praneti Yadav
Proprietor

Membership Number 156403
UDIN: 26156403IVRBWS2933



Place: Navi Mumbai
Date: May 29, 2026

LANCER CONTAINER LINES LIMITED

CIN - L74990MH2011PLC214448

Regd Office: MAYURESH CHAMBERS PREMISES CO-OP. SOCIETY LTD , UNIT NO- H02-2, HO2-3 & H02-4,
PLOT NO-60, SECTOR-11, CBD BELAPUR, NAVI MUMBAI 400614

Tel No. +91 22 27566940/41/42, E-Mail:secretarial@lancerline.com, Website: www.lancerline.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

| Sr. | Particulars | Quarter Ended | | | Year Ended | |
|----------|--|--------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|
| | | 31-Mar-2026 (Audited) | 31-Dec-2025 (Un-Audited) | 31-Mar-2025 (Audited) | 31-Mar-2026 (Audited) | 31-Mar-2025 (Audited) |
| 1 | Income | | | | | |
| | a) Revenue from Operations | 13,886.61 | 5,440.23 | 11,771.84 | 39,402.66 | 69,913.97 |
| | b) Other Income | 1,801.54 | 492.14 | 371.90 | 3,658.14 | 1,544.71 |
| | Total Income (a+b) | 15,688.14 | 5,932.37 | 12,143.74 | 43,060.81 | 71,458.68 |
| 2 | Expenses | | | | | |
| | a) Cost of Services, Materials Consumed | 13,912.37 | 4,820.58 | 13,917.58 | 36,237.87 | 64,910.20 |
| | b) Changes in inventories of Finished Goods, Work in Progress and Stock- in- Trade | (468.12) | - | 25.60 | (468.12) | 25.60 |
| | c) Employee benefit expenses | 760.14 | 420.46 | 609.09 | 2,248.82 | 2,282.60 |
| | d) Finance Costs | 132.77 | 92.38 | (88.71) | 610.20 | 558.58 |
| | e) Depreciation and Amortization expenses | (389.33) | 954.31 | 847.45 | 2,462.27 | 2,354.82 |
| | f) Other Expenses | 616.00 | 373.57 | 468.62 | 1,327.55 | 1,191.20 |
| | Total Expenses (a to f) | 14,563.82 | 6,661.28 | 15,779.61 | 42,418.57 | 71,322.98 |
| 3 | Profit before tax | 1,124.33 | (728.95) | (3,635.87) | 642.24 | 135.70 |
| 4 | Tax Expenses | | | | | |
| | a) Current Tax | 80.02 | 1.90 | (416.12) | 102.02 | 136.42 |
| | b) Deferred Tax Asset/Liability | (46.14) | 11.93 | 24.44 | (22.93) | 34.04 |
| | Total tax expenses | 33.88 | 13.83 | (391.68) | 79.09 | 170.46 |
| 5 | Profit for the period | 1,090.45 | (742.84) | (3,244.19) | 563.15 | (34.77) |
| 6 | Other Comprehensive Income (OCI) | | | | | |
| | A. (i) Items that will not be reclassified to profit or loss | 50.44 | (5.89) | (26.56) | 32.77 | (23.56) |
| | (ii) Income tax relating to Items that will not be reclassified to profit or loss | (8.25) | (1.48) | 5.17 | (8.25) | 5.93 |
| | B. (i) Items that will be reclassified to profit or loss | (4.45) | 13.17 | - | - | - |
| | (ii) Exchange differences on translation of financial statements of foreign operations | 338.26 | 3.16 | 34.58 | 341.43 | 34.58 |
| | Total other Comprehensive Income (net of tax) | 376.01 | 8.96 | 13.19 | 365.95 | 16.95 |
| 7 | Total Comprehensive Income for the period | 1,466.46 | (733.87) | (3,231.01) | 929.09 | (17.82) |
| | Net Profit Attributable to : | | | | | |
| | a) Owners for the company | 567.60 | - | - | 567.60 | - |
| | b) Non controlling interest | (4.47) | - | - | (4.47) | - |
| | Other comprehensive income attributable to | | | | | |
| | a) Owners for the company | 365.95 | - | - | 365.95 | - |
| | b) Non controlling interest | - | - | - | - | - |
| | Total Other comprehensive income attributable to | | | | | |
| | a) Owners fo the company | 933.55 | - | - | 933.55 | - |
| | b) Non controlling interest | (4.47) | - | - | (4.47) | - |
| 8 | Paid-up equity share capital Face value of Rs 5/- per share | 17,663.19 | 12,519.72 | 12,519.72 | 17,663.19 | 12,519.72 |
| | Earnings Per Share (not annualised) | | | | | |
| 9 | a) Basic EPS | 0.42 | (0.30) | (1.35) | 0.21 | (0.01) |
| | b) Diluted EPS | 0.42 | (0.30) | (1.35) | 0.21 | (0.01) |

Notes:

- The Company does not have different segments and hence segment wise reporting is not applicable to the company.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- The above unaudited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 29th May, 2026
- The figures of the last quarter are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial year.
- Previous figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain
Chairman & Managing Director
DIN: 08000808
Place : Belapur, Navi Mumbai
Date : 29th May, 2026

Lancer Container Lines Limited
Consolidated Balance Sheet as at 31st March, 2026

(₹ in Lakh)

| | Notes | As at 31st March, 2026 | As at 31st March, 2025 |
|--|-------|---------------------------|---------------------------|
| Assets | | | |
| Non-Current Assets | | | |
| Property, plant and equipment | | 45,662.84 | 45,968.61 |
| Right-of-use assets | | 127.96 | 23.78 |
| Intangible assets | | 19,344.51 | 65.90 |
| Financial assets | | | |
| Investments | | 1.01 | 1.01 |
| Other financial assets | | 374.60 | 596.36 |
| Other non current assets | | 6.26 | 2.99 |
| Total Non-Current Assets | | 65,517.19 | 46,658.66 |
| Current Assets | | | |
| Inventories | | 493.73 | 288.09 |
| Financial assets | | | |
| Investments | | 58.08 | 774.24 |
| Trade receivables | | 11,562.14 | 7,475.75 |
| Cash and cash equivalents | | 2,393.96 | 3,084.71 |
| Other financial assets | | - | 23.96 |
| Other current assets | | 3,843.30 | 2,011.31 |
| Total Current Assets | | 18,351.20 | 13,658.06 |
| Total Assets | | 83,868.39 | 60,316.72 |
| Equities and Liabilities | | | |
| Equity | | | |
| Equity share capital | | 17,663.19 | 12,519.72 |
| Other equity | | 52,369.10 | 36,182.58 |
| Non-controlling intersts | | 175.92 | - |
| Total Equity | | 70,208.21 | 48,702.30 |
| Non-Current Liabilities | | | |
| Financial liabilities | | | |
| Borrowings | | 64.86 | 4,602.56 |
| Lease liabilities | | 64.30 | - |
| Other financial liabilities | | - | - |
| Provisions | | 95.49 | 19.95 |
| Deferred tax liabilities (net) | | 79.17 | 163.80 |
| Total Non-Current Liabilities | | 303.82 | 4,786.30 |
| Current Liabilities | | | |
| Financial liabilities | | | |
| Borrowings | | 2,764.47 | 2,000.64 |
| Lease liabilities | | 69.47 | 28.68 |
| Trade payables | | | |
| Dues of small enterprises and micro enterprises | | 11.55 | 68.54 |
| Dues of creditors other than small enterprises and micro enterprises | | 6,079.71 | 3,459.55 |
| Other current liabilities | | 4,431.16 | 1,270.71 |
| Total Current Liabilities | | 13,356.36 | 6,828.12 |
| Total liabilities | | 13,660.18 | 11,614.42 |
| Total Equities and Liabilities | | 83,868.39 | 60,316.72 |

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain
Chairman & Managing Director

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026

Lancer Container Lines Limited**Consolidated Statement of Profit and Loss for the year ended 31st March, 2026****(₹ in Lakh)**

| | For the year ended 31st March, 2026 | For the year ended 31st March, 2025 |
|--|--|--|
| Income | | |
| Revenue from operations | 39,402.66 | 69,913.97 |
| Other income | 3,658.14 | 1,544.71 |
| Total Income | 43,060.81 | 71,458.68 |
| Expenses | | |
| Cost of material traded/Cost of services rendered | 36,237.87 | 64,910.20 |
| Changes in inventories of stock in trade | (468.12) | 25.60 |
| Employee benefits expenses | 2,248.82 | 2,282.60 |
| Finance costs | 610.20 | 558.58 |
| Depreciation and amortisation expenses | 2,462.27 | 2,354.82 |
| Other expenses | 1,327.55 | 1,191.20 |
| Total Expenses | 42,418.58 | 71,322.99 |
| Profit before tax | 642.23 | 135.69 |
| Tax expenses | | |
| Current tax | 102.02 | 136.42 |
| Deferred tax | (22.93) | 34.04 |
| Total Tax Expense | 79.09 | 170.46 |
| Profit for the year | 563.14 | (34.77) |
| Other comprehensive income | | |
| Items that will not be reclassified subsequently to profit or loss | | |
| Add/(Less): Remeasurement of defined benefit obligation | 32.77 | (23.56) |
| Add/(Less): Income tax relating to items that will not be reclassified to statement of profit and loss | (8.25) | 5.93 |
| Items that will be reclassified subsequently to profit or loss | | |
| Exchange Differences on translation of financial statements of foreign operations | 341.43 | 34.58 |
| Total other Comprehensive Income (net of tax) | 365.95 | 16.95 |
| Total comprehensive income for the year | 929.09 | (17.82) |
| Net Profit Attributable to : | | |
| a) Owners for the company | 567.60 | - |
| b) Non controlling interest | (4.47) | - |
| Other comprehensive income attributable to | | |
| a) Owners for the company | 365.95 | - |
| b) Non controlling interest | - | - |
| Total Other comprehensive income attributable to | | |
| a) Owners for the company | 933.55 | - |
| b) Non controlling interest | (4.47) | - |
| Earnings per equity share of face value of INR 5 each | | |
| Basic (INR) | 0.00 | (0.01) |
| Diluted (INR) | 0.00 | (0.01) |

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain

Chairman & Managing Director

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026

Lancer Container Lines Limited
Consolidated Cash Flow Statement for the Year Ended 31st March, 2026

(₹ in Lakh)

| | For the year ended 31st March, 2026 | For the year ended 31st March, 2025 |
|---|--|--|
| (I) Cash flow from operating activities | | |
| Net Profit / (Loss) before extraordinary items and tax | 642.23 | 135.69 |
| Adjustment for: | | |
| Depreciation and amortisation (Net of Depreciation Withdrawn) | 2,462.27 | 2,355 |
| Impairment Losses on Assets | 21.52 | |
| Bad debts | 354.28 | 4.66 |
| Finance costs | 610.20 | 558.58 |
| Interest income | (296.22) | (111.60) |
| Capital Gain on Redemption of Mutual Funds | (28.32) | (78.35) |
| Changes in fair value of financial assets measured through profit or loss | 6.11 | 8.19 |
| Profit on Sale of Assets | (365.31) | (2.72) |
| Exchange Fluctuation on Container Lease payments | 11.37 | 9.57 |
| Effect of Exchange Rate Change | (2,040.87) | (204.48) |
| Sundry balances written back | - | 395.28 |
| Operating profit / (loss) before working capital changes | 1,377.25 | 3,069.64 |
| Changes in assets and liabilities | | |
| Inventories | (205.64) | 61.90 |
| Trade receivables | (4,440.67) | 4,215.01 |
| Other financial assets and other assets | (1,537.41) | 24,507.19 |
| Trade payables | 2,563.18 | (1,209.28) |
| Other financial liabilities, other liabilities and provisions | 3,235.99 | 706.80 |
| Cash generation from operation | 992.70 | 31,351.26 |
| Direct taxes paid | (52.13) | (393.11) |
| Net cash flow from/(used in) operating activities (I) | 940.58 | 30,958.15 |
| (II) Cash flow from investing activities | | |
| Purchase of property, plant and equipment and intangible assets | (325.92) | (34,248.20) |
| Proceeds from disposal of property, plant and equipment and intangible assets | 2,275.67 | 52.40 |
| Repayment of Equity Shares of Associate entity | | 50.00 |
| Interest income | 296.22 | 111.60 |
| Short term capital gain on redemption of mutual funds | 28.32 | 78.35 |
| Investment in mutual funds (net) | 710.05 | 92.43 |
| Net cash flow from/(used in) investing activities (II) | 2,984.35 | (33,863.42) |
| (III) Cash flow from financing activities | | |
| Payment of container lease liability | (85.07) | (84.16) |
| Net increase/(decrease) in current financial liabilities for borrowings | 763.83 | 210.47 |
| Net increase/(decrease) in non current financial liabilities for borrowings | (4,537.70) | 3,081.14 |
| Proceeds from Issue of shares of step subsidiary | | (226.02) |
| Expenses on payment of increase of authorized share capital | (156.19) | - |
| Finance cost | (600.55) | (533.23) |
| Net cash flow from/(used in) financing activities (III) | (4,615.68) | 2,448.20 |
| Net increase / (decrease) in Cash and cash equivalents (I+II+III) | (690.76) | (457.07) |
| Cash and cash equivalents at the beginning of the year | 3,084.71 | 3,541.78 |
| Cash and cash equivalents at the end of the year* | 2,393.96 | 3,084.71 |
| Net increase / (decrease) in Cash and cash equivalents | (690.76) | (457.07) |
| *Comprises: | | |
| a. Cash on hand | 14.74 | 104.39 |
| b. Balances with banks | | |
| i. In current accounts | 636.50 | 1,494.79 |
| ii. In EEFC accounts | 2.83 | 34.21 |
| iii. In deposit accounts with Banks | 454.88 | 1,451.32 |
| iv. Cheques in Hand | 1,285.00 | - |
| | 2,393.96 | 3,084.71 |

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain
Chairman & Managing Director
DIN: 08000808
Place : Belapur, Navi Mumbai
Date : 29th May, 2026

E-204 Shree Chintamani Nagar,
Shiv Vallabh Road, Ashok Van,
Dahisar (East), Mumbai - 400 068.
Tel.: 2890 4201/6506 2174
Mob.: 98217 04074
email : praneti.yadav@gmail.com

Praneti Yadav
B.Com., A.C.A.

Praneti Yadav & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To
The Board of Directors of
LANCER CONTAINER LINES LIMITED**

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Lancer Container Lines Limited ("the Company") for the year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results for the year ended March 31, 2026:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income / (loss) and other financial information of the Company for the quarter ended March 31, 2026 and for 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, as amended ("the Act"). 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Annual Financial Statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive



CHARTERED ACCOUNTANTS

income / (loss) of the Company and other financial information in accordance with the applicable 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 are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 with reference to 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 made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 material uncertainty exists, we are required to draw attention in our auditor's report to the disclosures related in the financial results 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

CHARTERED ACCOUNTANTS

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 represents the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Praneti Yadav & Co.

Chartered Accountants

Firm registration number- 137534W

Praneti Yadav

Praneti Yadav

Proprietor

Membership Number – 156403

UDIN: 26156403VNOMQT5798



Place: Navi Mumbai

Date: May 29, 2026

LANCER CONTAINER LINES LIMITED

CIN - L74990MH2011PLC214448

Regd Office: MAYURESH CHAMBERS PREMISES CO-OP. SOCIETY LTD , UNIT NO- H02-2, HO2-3 & H02-4,

PLOT NO-60, SECTOR-11, CBD BELAPUR, NAVI MUMBAI 400614

Tel No. +91 22 27566940/41/42, E-Mail:secretarial@lancerline.com, Website: www.lancerline.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

| Sr. | Particulars | Quarter Ended | | | Year Ended | |
|----------|--|--------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|
| | | 31-Mar-2026 (Audited) | 31-Dec-2025 (Un-Audited) | 31-Mar-2025 (Audited) | 31-Mar-2026 (Audited) | 31-Mar-2025 (Audited) |
| 1 | Income | | | | | |
| | a) Revenue from Operations | 497.23 | 1,560.97 | 4,959.32 | 5,850.66 | 38,985.45 |
| | b) Other Income | 1,760.85 | 392.44 | 574.06 | 3,474.17 | 1,863.03 |
| | Total Income (a+b) | 2,258.08 | 1,953.42 | 5,533.38 | 9,324.83 | 40,848.48 |
| 2 | Expenses | | | | | |
| | a) Cost of Services, Materials Consumed | 1,052.33 | 1,317.75 | 5,081.87 | 5,386.65 | 36,742.67 |
| | b) Changes in inventories of Finished Goods, Work in Progress and Stock- in- Trade | - | - | (52.65) | - | (52.65) |
| | c) Employee benefit expenses | 254.58 | 179.11 | 232.03 | 868.21 | 1,120.06 |
| | d) Finance Costs | 116.03 | 84.53 | 13.86 | 561.46 | 606.05 |
| | e) Depreciation and Amortization expenses | 261.14 | 497.76 | 462.67 | 1,748.04 | 1,591.41 |
| | f) Other Expenses | 425.51 | 122.85 | 155.98 | 705.79 | 621.57 |
| | Total Expenses (a to f) | 2,109.58 | 2,202.00 | 5,893.74 | 9,270.14 | 40,629.09 |
| 3 | Profit before tax | 148.50 | (248.58) | (360.36) | 54.69 | 219.39 |
| 4 | Tax Expenses | | | | | |
| | a) Current Tax | - | - | (216.00) | - | - |
| | b) Deferred Tax Asset/Liability | (48.25) | 12.00 | 24.24 | (25.33) | 35.27 |
| | Total tax expenses | (48.25) | 12.00 | (191.76) | (25.33) | 35.27 |
| 5 | Profit for the period | 196.76 | (260.64) | (168.60) | 80.02 | 184.12 |
| 6 | Other Comprehensive Income (OCI) | | | | | |
| | A. (i) Items that will not be reclassified to profit or loss | 9.37 | (9.37) | (21.73) | - | - |
| | (ii) Income tax relating to Items that will not be reclassified to profit or loss | 30.19 | 9.36 | 5.47 | 30.19 | (18.73) |
| | B. (i) Items that will be reclassified to profit or loss | (1.18) | (1.18) | - | - | 4.71 |
| | (ii) Exchange differences on translation of financial statements of foreign operations | (7.73) | 0.13 | - | (7.60) | - |
| | Total other Comprehensive Income (net of tax) | 30.65 | (1.06) | (16.25) | 22.59 | (14.01) |
| 7 | Total Comprehensive Income for the period | 227.40 | (261.68) | (184.85) | 102.61 | 170.10 |
| | Non-controlling interest | | | | | |
| 8 | Paid-up equity share capital Face value of Rs 5/- per share | 17,663.19 | 12,519.72 | 12,519.72 | 17,663.19 | 12,519.72 |
| | Earnings Per Share (not annualised) | | | | | |
| 9 | a) Basic EPS | 0.08 | (0.10) | (0.07) | 0.03 | 0.08 |
| | b) Diluted EPS | 0.08 | (0.10) | (0.07) | 0.03 | 0.08 |

Notes:

- 1 The Company does not have different segments and hence segment wise reporting is not applicable to the company.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) (Ind AS), prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The above audited financial results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at their meeting held on 29th May, 2026
- 4 The figures of the last quarter are the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the financial year.
- 5 Previous figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

**For and on behalf of Board of Directors
Lancer Container Lines Limited**

**Praful Jain
Chairman & Managing Director**

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026

Lancer Container Lines Limited

Standalone Audited Statement of Assets and Liabilities as at 31st March, 2026

(₹ in Lakh)

| | As at 31st March, 2026 | As at 31st March, 2025 |
|--|---------------------------|---------------------------|
| Assets | | |
| Non-Current Assets | | |
| Property, plant and equipment | 10,503.06 | 12,983.89 |
| Right-of-use assets | 121.48 | 23.78 |
| Intangible assets | 3.01 | 8.18 |
| Financial assets | | |
| Investments | 54,467.79 | 14,208.71 |
| Loans | 548.95 | 17,573.74 |
| Other financial assets | 249.76 | 176.86 |
| Other non current assets | 9.21 | - |
| Total Non-Current Assets | 65,903.26 | 44,975.16 |
| Current Assets | | |
| Inventories | - | - |
| Financial assets | | |
| Investments | - | 437.51 |
| Trade receivables | 2,338.98 | 4,029.71 |
| Cash and cash equivalents | 1,567.30 | 1,747.07 |
| Other financial assets | - | - |
| Other current assets | 340.55 | 1,115.50 |
| Total Current Assets | 4,246.83 | 7,329.80 |
| Total Assets | 70,150.09 | 52,304.95 |
| Equities and Liabilities | | |
| Equity | | |
| Equity share capital | 17,663.19 | 12,519.72 |
| Other equity | 46,369.29 | 31,229.07 |
| Total Equity | 64,032.47 | 43,748.79 |
| Non-Current Liabilities | | |
| Financial liabilities | | |
| Borrowings | 3,951.49 | 5,388.50 |
| Lease liabilities | 53.45 | - |
| Other financial liabilities | 3.50 | 3.50 |
| Provisions | - | 17.64 |
| Deferred tax liabilities (net) | 153.30 | 171.03 |
| Total Non-Current Liabilities | 4,161.74 | 5,580.67 |
| Current Liabilities | | |
| Financial liabilities | | |
| Borrowings | 191.08 | 1,981.77 |
| Lease liabilities | 69.47 | 28.68 |
| Trade payables | | |
| Dues of small enterprises and micro enterprises | 7.20 | 50.98 |
| Dues of creditors other than small enterprises and micro enterprises | 93.82 | 261.83 |
| Other current liabilities | 1,594.31 | 652.23 |
| Total Current Liabilities | 1,955.88 | 2,975.49 |
| Total liabilities | 6,117.62 | 8,556.16 |
| Total Equities and Liabilities | 70,150.09 | 52,304.95 |

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain

Chairman & Managing Director

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026

Lancer Container Lines Limited**Standalone Statement of Profit and Loss for the year ended 31st March, 2026****(₹ in Lakh)**

| | For the year ended 31st March, 2026 | For the year ended 31st March, 2025 |
|--|--|--|
| Income | | |
| Revenue from operations | 5,850.66 | 38,985.45 |
| Other income | 3,474.17 | 1,863.03 |
| Total Income | 9,324.83 | 40,848.47 |
| Expenses | | |
| Cost of material traded/Cost of services rendered | 5,386.65 | 36,742.67 |
| Changes in inventories of stock in trade | - | (52.65) |
| Employee benefits expenses | 868.21 | 1,120.05 |
| Finance costs | 561.46 | 658.43 |
| Depreciation and amortisation expenses | 1,748.04 | 1,591.41 |
| Other expenses | 705.79 | 569.19 |
| Total Expenses | 9,270.15 | 40,629.10 |
| Profit before tax | 54.68 | 219.38 |
| Tax expenses | | |
| Current tax | - | - |
| Deferred tax | (25.33) | 35.27 |
| Total Tax Expense | (25.33) | 35.27 |
| Profit for the year | 80.01 | 184.11 |
| Other comprehensive income | | |
| Items that will not be reclassified subsequently to profit or loss | | |
| Add/(Less): Remeasurement of defined benefit obligation | 30.19 | (18.73) |
| Add/(Less): Income tax relating to items that will not be reclassified to statement of profit and loss | (7.60) | 4.71 |
| Exchange Differences on translation of financial statements of foreign operations | - | - |
| Total comprehensive income for the year | 102.60 | 170.10 |
| Earnings per equity share of face value of INR 5 each | | |
| Basic (INR) | 0.03 | 0.08 |
| Diluted (INR) | 0.03 | 0.08 |

For and on behalf of Board of Directors**Lancer Container Lines Limited****Praful Jain****Chairman & Managing Director**

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026

Lancer Container Lines Limited

Standalone Cash Flow Statement for the year ended 31st March, 2026

(₹ in Lakh)

| | For the year ended 31st March, 2026 | For the year ended 31st March, 2025 |
|---|--|--|
| (I) Cash flow from operating activities | | |
| Net Profit / (Loss) before extraordinary items and tax | 54.68 | 219.38 |
| Adjustment for: | | |
| Depreciation and amortisation (Net of Depreciation Withdrawn) | 1,748.04 | 1,591.41 |
| Impairment Losses on Assets | 21.52 | |
| Bad debts | 348.87 | - |
| Finance costs | 561.46 | 606.05 |
| Interest income | (128.02) | (150.24) |
| Capital Gain on Redemption of Mutual Funds | (16.97) | (58.06) |
| Changes in fair value of financial assets measured through profit or loss | 6.11 | 8.19 |
| Profit on Sale of Assets | (380.65) | (2.56) |
| Exchange Fluctuation on Container Lease payments | 11.37 | 9.57 |
| Gratuity Provision | 16.29 | - |
| Unrealised foreign exchange fluctuations loss/ (profit) (net) | (2,843.73) | (818.13) |
| Sundry balances written back | 26.13 | 325.82 |
| Operating profit / (loss) before working capital changes | (574.89) | 1,731.43 |
| Changes in assets and liabilities | | |
| Trade receivables | 1,341.86 | 5,608.46 |
| Other financial assets and other assets | 695.99 | (317.25) |
| Gratuity Paid | (6.89) | - |
| Trade payables | (236.90) | (2,887.37) |
| Other financial liabilities, other liabilities and provisions | 942.08 | 244.72 |
| Cash generation from operation | 2,161.24 | 4,379.98 |
| Direct taxes paid | - | (300.00) |
| Net cash flow from/(used in) operating activities (I) | 2,161.24 | 4,079.98 |
| (II) Cash flow from investing activities | | |
| Purchase of property, plant and equipment and intangible assets | (12.49) | (4,445.18) |
| Proceeds from disposal of property, plant and equipment and intangible assets | 1,170.18 | 51.10 |
| Investment in Equity Shares of Subsidiaries | - | (3,726.01) |
| Repayment of Equity Shares of Associate entity | - | 50.00 |
| Interest income | 128.02 | 150.24 |
| Short term capital gain on redemption of mutual funds | 16.97 | 58.06 |
| Investment in mutual funds (net) | 431.40 | 146.37 |
| Net cash flow from/(used in) investing activities (II) | 1,734.07 | (7,715.42) |
| (III) Cash flow from financing activities | | |
| Payment of container lease liability | (85.07) | (84.16) |
| Net increase/(decrease) in current financial liabilities for borrowings | (1,790.69) | 200.07 |
| Net increase/(decrease) in non current financial liabilities for borrowings | (1,437.01) | 3,896.22 |
| Expenses on payment of increase of authorized share capital | (156.19) | - |
| Loan to Subsidiary | (203.21) | (75.50) |
| Repayment of Loan to Subsidiary | 148.92 | 36.53 |
| Finance cost | (551.82) | (580.70) |
| Net cash flow from/(used in) financing activities (III) | (4,075.08) | 3,392.46 |
| Net increase / (decrease) in Cash and cash equivalents (I+II+III) | (179.77) | (242.97) |
| Cash and cash equivalents at the beginning of the year | 1,747.07 | 1,966.24 |
| Cash and cash equivalents at the end of the year* | 1,567.30 | 1,723.27 |
| Net increase / (decrease) in Cash and cash equivalents | (179.78) | (242.97) |
| *Comprises: | | |
| a. Cash on hand | 0.97 | 4.03 |
| b. Balances with banks | | - |
| i. In current accounts | 103.32 | 473.50 |
| ii. In EEFC accounts | 2.83 | 34.21 |
| iii. In deposit accounts with Banks | 175.17 | 1,211.53 |
| iv. Cheques in Hand | 1,285.00 | - |
| | 1,567.30 | 1,723.27 |

For and on behalf of Board of Directors
Lancer Container Lines Limited

Praful Jain

Chairman & Managing Director

DIN: 08000808

Place : Belapur, Navi Mumbai

Date : 29th May, 2026



Lancer Container Lines Ltd.

Annexure IV

Disclosures in respect of appointment of Internal Auditors of the Company

| Particulars | Details |
|---|--|
| Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise | Appointment |
| Date of appointment /re-appointment/ cessation (as applicable) & term of appointment /re-appointment | M/s C V Pagariya & Associates, are appointed as the Internal Auditors of the Company for FY 2026-27. |
| Brief profile (in case of appointment) | M/s C V Pagariya & Associates is a firm of Chartered Accountants registered with the Institute of Chartered Accountants of India. The firm has relevant experience in internal audit of Logistics Warehousing NVOCC and manufacturing sector entities. |
| Disclosure of relationships between directors (in case of appointment of a director). | Not Applicable |

Registered Office: Lancer House, Mayuresh Chambers Premises Co-op. Society Ltd, H02, Plot No. - 60, Sec -11, CBD Belapur India 400614 CIN: L74990MH2011 PLC214448 | Website: www.lancerline.com | Email: info@lancerline.com Email: secretarial@lancerline.com | Telephone: +91 22 2756 6940 / 41 / 42 | Fax: +91 22 2756 6939

H.O.: Mumbai. Branch: Nhava Sheva, Mundra, Delhi, Ludhiana, Jaipur, Chennai, Tuticorin, Cochin, Coimbatore, Kolkata, Vizag, Hyderabad, Ahmedabad and Bangalore.