

Integrated Filing (Finance) Ind AS

SICAL LOGISTICS LIMITED

General Information

Scrip code*	520086
NSE Symbol*	SICALLOG
MSEI Symbol*	NOTLISTED
ISIN*	INE075B01020
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Intergrated logistics services
Start date of board meeting	12-11-2025
Start time of board meeting	13:00:00
End date of board meeting	12-11-2025
End time of board meeting	22:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	8,981.00	18,735.00
	Other income	2,963.00	3,234.00
	Total income	11,944.00	21,969.00
2	Expenses		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	24.00	24.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6.00)	(6.00)
(d)	Employee benefit expense	603.00	1,203.00
(e)	Finance costs	2,326.00	3,856.00
(f)	Depreciation, depletion and amortisation expense	1,050.00	2,096.00
(g)	Other Expenses		
1	Cost of Services	5,697.00	11,671.00
2	Other Expenses	851.00	1,738.00
	Total other expenses	6,548.00	13,409.00
	Total expenses	10,545.00	20,582.00
3	Total profit before exceptional items and tax	1,399.00	1,387.00
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,399.00	1,387.00
6	Tax expense		
7	Current tax	12.00	22.00
8	Deferred tax	81.00	363.00
9	Total tax expenses	93.00	385.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	1,306.00	1,002.00
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	5.00	10.00
16	Total profit (loss) for period	1,311.00	1,012.00
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	1,311.00	1,012.00

19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	1,171.00	731.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	140.00	281.00
21	Details of equity share capital		
	Paid-up equity share capital	6,525.00	6,525.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	2.01	1.55
	Diluted earnings (loss) per share from continuing operations	2.01	1.55
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	2.01	1.55
	Diluted earnings (loss) per share from continuing and discontinued operations	2.01	1.55
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	a)The unaudited consolidated financial results for the quarter and half year ended September 30 2025, have been reviewed and recommended by the audit committee and approved by the board of directors of the Company at their respective meetings held on November 12, 2025. It has been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time. ' b)The Group is primarily engaged in providing integrated logistics services which is considered as a single business segment in terms of segment reporting as per Ind AS 108. The services are not rendered outside India. Hence, no separate geographical segments to be reported on. ' c)In accordance with the approved resolution plan, the Company has remitted the final installment, including the applicable interest, during the quarter ended September 30 2025. Additionally, the Company has received no objection certificate from major financial creditors, confirming that all terms of the resolution plan have been duly complied with post remittance. The interest on borrowings has been appropriately accrued under finance costs till payment of the final installment. ' d)Other income for the quarter ended September 30, 2025 includes profit on sale of land amounting to Rs. 2,854 lakhs in the Company. ' e)Figures pertaining to the previous periods have been regrouped, reclassified and rearranged wherever necessary.
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Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Assets		
1 Non-current assets		
Property, plant and equipment		51,902.00
Capital work-in-progress		7,628.00
Investment property		
Goodwill		463.00
Other intangible assets		38.00
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		82.00
Trade receivables, non-current		
Loans, non-current		0.00
Other non-current financial assets		1,380.00
Total non-current financial assets		1,462.00
Deferred tax assets (net)		51.00
Other non-current assets		10,224.00
Total non-current assets		71,768.00
2 Current assets		
Inventories		6.00
Current financial asset		
Current investments		1,468.00
Trade receivables, current		9,111.00
Cash and cash equivalents		1,352.00
Bank balance other than cash and cash equivalents		2,754.00
Loans, current		0.00
Other current financial assets		24.00
Total current financial assets		14,709.00
Current tax assets (net)		502.00
Other current assets		1,559.00
Total current assets		16,776.00
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		88,544.00
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		6,525.00
Other equity		7,450.00
Total equity attributable to owners of parent		13,975.00
Non controlling interest		
Total equity		13,975.00
2 Liabilities		
Non-current liabilities		

	Non-current financial liabilities	
	Borrowings, non-current	46,274.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	10,248.00
	Total non-current financial liabilities	56,522.00
	Provisions, non-current	127.00
	Deferred tax liabilities (net)	3,880.00
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	60,529.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	4,575.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	233.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,857.00
	Total Trade payable	6,090.00
	Other current financial liabilities	2,478.00
	Total current financial liabilities	13,143.00
	Other current liabilities	533.00
	Provisions, current	124.00
	Current tax liabilities (Net)	240.00
	Deferred government grants, Current	
	Total current liabilities	14,040.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	74,569.00
	Total equity and liabilities	88,544.00
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1,387.00
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3,856.00
	Adjustments for decrease (increase) in inventories	(6.00)
	Adjustments for decrease (increase) in trade receivables, current	(2,142.00)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(530.00)
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	269.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	1,330.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	(92.00)
	Adjustments for depreciation and amortisation expense	2,096.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	958.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	89.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	(2,743.00)
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	2,907.00

	Net cash flows from (used in) operations	4,294.00
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	367.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	3,927.00
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	3,151.00
	Proceeds from sales of investment property	3,422.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	1,445.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	89.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	1,227.00
	Net cash flows from (used in) investing activities	142.00
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00

	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	24,534.00
	Repayments of borrowings	26,844.00
	Payments of lease liabilities	1,341.00
	Dividends paid	0.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(3,732.00)
	Net cash flows from (used in) financing activities	(7,383.00)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(3,314.00)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(3,314.00)
	Cash and cash equivalents cash flow statement at beginning of period	4,701.00
	Cash and cash equivalents cash flow statement at end of period	1,387.00

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor's Comment on (i) and (ii) above
No records available							