



Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**The Board of Directors
Destiny Logistics & Infra Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Destiny Logistics & Infra Limited (the "Company") for the half year ended 30th September 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").

The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", 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 with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiry, primarily of persons responsible for the financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Bijan Ghosh & Associates**
Chartered Accountants
Firm Registration No: 323214E

Proprietor,
Membership No: 009491
Date: 14th November 2025
Place: Kolkata

UDIN:25009491BMHYLJ4065



DESTINY LOGISTICS & INFRA LIMITED

CIN: L63090WB2011PLC165520

Reg. Office: 375, Dakshindari road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: info@destinyinfra.in, Website: www.destinyinfra.in

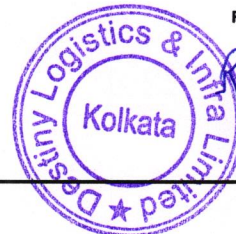
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

Sr No	Particulars	(Rs. in lakhs)			
		Half Year ended September 30, 2025	Half Year ended March 31, 2025	Half Year ended September 30, 2024	Year ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				
	a. Revenue from Operations	2,228.89	4,878.30	1,927.84	6,806.14
	b. Other Income	257.98	7.72	3.49	11.21
	Total Income	2,486.87	4,886.02	1,931.33	6,817.35
2	Expenses				
	a. Cost of Materials Consumed	-	-	-	-
	b. Purchases of Stock-in-trade	1,457.75	3,140.44	1,954.93	5,095.37
	c. Changes in inventories of Stock-in-Trade	-41.10	336.16	-527.22	-191.06
	d. Employee benefits expenses	45.13	-26.58	109.12	82.54
	e. Finance Cost	75.11	73.79	75.47	149.26
	f. Depreciation and Amortization Expenses	13.03	8.47	6.33	14.80
	g. Other Expenses	578.72	1,200.82	107.25	1,308.07
	Total Expenses	2,128.64	4,733.10	1,725.88	6,458.98
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	358.23	152.92	205.45	358.37
4	Exceptional Items & Extraordinary Items	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	358.23	152.92	205.45	358.37
6	Tax Expenses				
	(a) Current Tax	56.21	43.06	49.84	92.90
	(b) Deferred Tax	8.04	1.47	5.36	6.83
	Total Tax Expenses	64.25	44.53	55.20	99.73
7	Net Profit/(Loss) for the period (5-6)	293.98	108.39	150.25	258.64
8	Paid up Equity Share Capital (Face Value of Rs. 10/-)	1,538.80	1,538.80	1,538.80	1,538.80
9	Other Equity Capital (Reserves & Surplus)				1,576.99
10	Earning per Shares (EPS) (in Rs.)				
	Basic EPS	1.91	0.70	0.98	1.68
	Diluted EPS	1.91	0.70	0.98	1.68

Note:

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November, 2025. The Limited Review for the half year ended 30th September, 2025 has been carried out by the Statutory Auditors, as required under Regulation 33 of SEBI (LO&DR) Regulations, 2015.
- The Statutory Auditors of the Company have issued an unmodified review report on the Unaudited Financial Results for the half year ended 30th September, 2025.
- Figures for the previous periods are regrouped to conform to the figures of the current period as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 14th November, 2025



For Destiny Logistics & Infra Limited

Rekha Bhagat

Mrs. Rekha Bhagat
DIN: 03564763
Managing Director

DESTINY LOGISTICS & INFRA LIMITED

CIN: L63090WB2011PLC165520

Reg. Office: 375, Dakshindari road, Kolkata – 700048, West Bengal

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS AT 30TH SEPTEMBER, 2025

		(Rs. In lakhs)	
	Particulars	As at 30.09.2025	As at 31.03.2025
		(Unaudited)	(Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
	(a) Equity Share capital	1,538.80	1,538.80
	(b) Reserves & Surplus	2,621.89	1,576.99
	Sub total	4,160.69	3,115.79
2	LIABILITIES		
	Non-current liabilities		
	(a) Long-term borrowings	251.45	289.98
	(b) Deferred tax liabilities (net)	20.65	12.61
	(c) Other Long-Term liabilities	105.27	684.37
	(d) Long-term provisions	9.74	9.74
	Sub total	387.11	996.70
3	Current liabilities		
	(a) Short-term borrowings	1,166.83	1,434.94
	(b) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	622.39	519.45
	(c) Other current liabilities	116.50	234.79
	(d) Short-term provisions	155.99	99.78
	Sub total	2,061.71	2,288.96
	Total Equity and Liabilities	6,609.51	6,401.45
Assets			
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,246.84	898.74
	(b) Non-current investments	1,391.14	1,400.00
	(c) Long-term loans and advances	237.57	235.35
	Sub total	2,875.55	2,534.09
2	Current assets		
	(a) Inventories	504.73	463.63
	(b) Trade receivables	1,389.87	2,221.62
	(c) Cash and cash equivalents	54.71	56.06
	(d) Short-term loans and advances	1,649.80	1,035.64
	(e) Other current assets	134.85	90.41
	Sub total	3,733.96	3,867.36
	Total Assets	6,609.51	6,401.45

Place: Kolkata

Date: 14th November, 2025

For Destiny Logistics & Infra Limited

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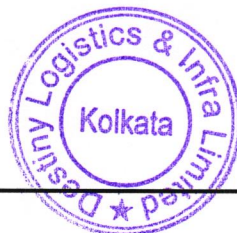
UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lakhs)

Particulars	Half Year ended September 30, 2025	Year ended March 31, 2025
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	358.23	358.37
Adjustments for:		
Depreciation and amortization expense	13.03	14.80
Finance Cost	75.11	149.26
Interest Income	(257.98)	(11.21)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	188.39	511.22
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	102.94	(502.50)
Increase / (Decrease) in Other current liabilities	(118.29)	84.44
Increase / (Decrease) in Provisions	-	7.47
(Increase) / Decrease in Inventories	(41.10)	(191.05)
(Increase) / Decrease in Trade Receivable	831.75	573.71
(Increase) / Decrease in Long Term and Short Term Loans & Advances	(616.38)	(170.62)
(Increase) / Decrease in other Current assets	(44.44)	(55.75)
CASH GENERATED FROM / (USED IN) OPERATIONS	302.87	256.92
Direct taxes paid (net of refunds)	-	(51.21)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	302.87	205.71
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment	(361.13)	(255.84)
Interest Income	257.98	11.21
Payment against acquisition of Investments	8.86	(900.00)
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(94.29)	(1,144.63)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) Long term borrowings (Net)	(38.53)	269.73
Proceeds from/ (repayment of) Short term borrowings (Net)	(268.11)	128.18
Finance Cost	(75.11)	(149.26)
Security Deposit taken/ (Refund)	(579.10)	684.37
Proceeds from issue of share warrants	750.92	
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	(209.93)	933.02
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(1.35)	(5.90)
Opening Cash and Cash Equivalents	56.06	61.96
Closing Cash and Cash Equivalents	54.71	56.06
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	4.90	8.64
Balances with Banks:		
On Current Accounts	49.81	47.42
Total Cash and Cash Equivalents	54.71	56.06

Place: Kolkata
Date: 14th November, 2025

For Destiny Logistics & Infra Limited



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DIN: 03564763
Managing Director

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SEGMENTWISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025

					(Rs. in lakhs)
Sr No	Particulars	Half Year ended September 30, 2025	Half Year ended March 31, 2025	Half Year ended September 30, 2024	Year ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
	a. Transport	1,426.56	1,288.10	720.30	2,008.40
	b. Construction	802.33	3,590.20	1,207.54	4,797.74
	Total	2,228.89	4,878.30	1,927.84	6,806.14
	Less: Inter Segment Revenue	-	-	-	-
	Sales/ Income from Operations	2,228.89	4,878.30	1,927.84	6,806.14
2	Segment Result				
	a. Transport	179.34	386.43	211.50	597.93
	b. Construction	77.18	142.60	73.62	216.22
	Total	256.52	529.03	285.12	814.15
	Less: Finance Cost	75.11	73.79	75.47	149.26
	Less: Unallocable Expenditure net off unallocable Income	-176.82	302.32	4.20	306.52
	Total Profit before Tax	358.23	152.92	205.45	358.37
3	Segment Assets				
	a. Transport	54.64	32.85	90.63	32.85
	b. Construction	3,901.82	2,188.77	4,441.63	2,188.77
	c. Unallocable Assets	2,653.05	4,179.83	1,589.25	4,179.83
	Total	6,609.51	6,401.45	6,121.51	6,401.45
4	Segment Liabilities				
	a. Transport	-	-	57.61	-
	b. Construction	743.06	754.14	2,083.91	754.14
	c. Unallocable Liabilities	1,705.76	2,531.52	972.60	2,531.52
	Total	2,448.82	3,285.66	3,114.12	3,285.66

For Destiny Logistics & Infra Limited



Place: Kolkata

Date: 14th November, 2025

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