



GCONNECT LOGITECH AND SUPPLY CHAIN LIMITED

(Formerly known as Gconnect Logitech And Supply Chain Private Limited)

(CIN: U63030GJ2022PLC134029)

Registered Office: Shop No.6, Sadguru Complex Nari Chowkadi, Bhavnagar - 364001, Gujarat.

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Date: 29.05.2026

To,
The Manager,
Listing Operations,
BSE Limited, Dalal Street, Mumbai – 400 001

Sub: Outcome of Board Meeting

Scrip Code - 544156, Symbol: GCONNECT (BSE SME), ISIN: INE0QHY01011

Dear Sir/ Madam,

The Board of Directors of the Company at their meeting held today i.e. May 29, 2026 duly approved and took on record the Audited Standalone Financial Results for the half year and year ended March 31, 2026.

We hereby declare that M/s. NGST & Associates., Chartered Accountants (FRN : 135159W), Statutory Auditors of the Company has issued its Audit Report with unmodified opinion on the Standalone Financial Results of the Company for the year ended 31st March, 2026.

Please find enclosed herewith the duly signed Audited Standalone Financial Results for the half year and year ended March 31, 2026 along with the Auditor's Report.

The meeting of Board of Directors commenced on 7:00 P.M. and concluded on 7:30 P.M.
This is for your information and records.

For Gconnect Logitech and Supply Chain Limited

Jigar Vinodbhai Sheth
Managing Director
DIN: 09679044

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Gconnect Logitech and Supply Chain Limited
Report on the Audit of Financial Results

Opinion

1. We have audited the annual financial results of Gconnect Logitech and Supply Chain Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - II. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other financial information of the Company for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the 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.

Board of Directors' Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in 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 Board of Directors of the Company are responsible for 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements 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 the financial results by the Directors of the Company, as aforesaid.



5. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results 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 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 these financial results.
8. 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 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 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 ability of the Company 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 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 Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company 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

10. The Financial Results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures up to 1st half of the current financial year.
11. The annual financial results dealt with by this report has been prepared for the express purpose of filing with the stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 29, 2026.

Place: Mumbai
Date: May 29, 2026



For: NGST & Associates
Chartered Accountants
Firm Reg. No. – 135159W

Bhupendra

Bhupendra Kumar Gandhi
Partner
Membership No. 122296
UDIN - 26122296EQTSYT8198

Audited Financial Results for the Year Ended on 31 March 2026

Sr. No.		6 months ended			Year ended on	Year ended on
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Unaudited	Unaudited	Unaudited	Audited	Audited
					Rs. in Lacs	
1	Income					
	[a] Income from operations	152.90	251.55	214.41	404.45	467.12
	[b] Other Income	-	5.30	3.24	5.30	3.24
	Total Income [1a + 1b]	152.90	256.86	217.64	409.76	470.36
2	Expenses					
	[a] Cost of services	111.02	190.50	149.62	301.52	325.16
	[b] Purchase of stock-in-trade	-	-	-	-	-
	[c] Change of inventories of finished goods, work in process and stock-in-trade	0.52	-	-	0.52	-
	[d] Employee benefit expenses	11.31	12.99	11.82	24.29	25.83
	[e] Finance cost	0.00	2.60	4.75	2.60	6.62
	[f] Depreciation and amortisation expenses	20.31	23.32	33.18	43.63	57.83
	[g] Other expenses	0.11	5.40	3.26	5.51	16.89
	Total Expenses (a)+(b)+(c)+(d)+(e)+(f)+(g)+(h)	143.26	234.81	202.64	378.07	432.34
3	Profit /(Loss) before exceptional Items/and tax (1-2)	9.64	22.05	15.00	31.69	38.02
4	Exceptional items				-	
5	Profit / (loss) before tax (3-4)	9.64	22.05	15.00	31.69	38.02
6	Tax expenses					
	Current Tax	(1.17)	6.17	9.28	5.00	15.26
	Deffered tax (Income) / Expenses	5.08	(0.17)	(5.14)	4.91	(5.14)
7	Other Comprehensive Income(Net of Tax)				-	
8	Total Comprehensive Income for the period (Net of Tax)(5-6+7)	5.72	16.05	10.86	21.78	27.90
9	Paid-up equity share capital [Face Value Rs.10/-]	371.95	371.95	371.95	371.95	371.95
	Other equity				581.29	554.52
10	Earnings Per Share in Rs. (nominal value of share of Rs. 10/- each) Basic & Diluted - Not annualised	0.15	0.43	0.29	0.59	0.75

NOTES :

- 1] The above Financial Results were reviewed by the Audit Committee and thereafter were approved by the Board of Directors of the Company at its meeting held on 29/05/2026.
- 2] As per MCA Notification dated 16th February 2015, the companies whose shares are listed on BSE SME platform as referred to in chapter XB of SEBI (Issue of Capital and Disclosure requirements) regulations, 2009 are exempted from the Compulsory requirement of adoption of IND—AS. As the company is covered under exempted from the Compulsory requirement of adoption of IND AS. Hence it has not adopted IND AS for preparation of Financial Statements
- 3] The Company is engaged in the business of Logistics and supply chain services. Hence no separate segment reporting required.
- 4] Corresponding figures of the previous period have been re-grouped / re-arranged wherever necessary to make them comparable.



STATEMENT OF ASSETS & LIABILITIES

Particulars	As on 31 March 2026	As on 31 March 2025
EQUITY AND LIABILITIES		
1 Shareholders' funds		
- Share capital	371.95	371.95
- Reserves and surplus	581.29	554.52
2 Non-current liabilities		
- Long-term borrowings	-	-
3 Current liabilities		
- Short-term borrowings	-	73.98
- Trade payables	-	-
- Other current liabilities	6.95	7.88
- Short-term provisions	16.07	12.07
Total	976.27	1,020.40
ASSETS		
1 Non-current assets		
- Property, plant & equipments	271.23	192.49
- Capital work in progress	-	122.37
- Intangible assets	48.96	48.75
- Deferred tax assets (net)	1.34	6.25
- Long-term loans and advances	10.00	10.00
- Other non-current assets	-	80.00
2 Current assets		
- Current investments	-	-
- Inventories	25.13	25.65
- Trade receivables	321.43	264.38
- Cash and cash equivalents	49.89	12.71
- Short-term loans and advances	248.29	254.88
- Other current assets	-	2.92
Total	976.27	1,020.40

For and behalf of Board of Directors
Gconnect Logitech and Supply Chain Private Limited

Place: Bhavnagar
Date: 29 May 2026

Managing Director



Gconnect Logitech and Supply Chain Limited

Cash Flow Statement for the period ended 31 March 2026

Rs. in Lacs

		For the year ended 31 March, 2026	For the year ended 31 March, 2025
A.	Cash flow from operating activities :		
	Net profit before tax	31.69	38.01
	Adjustment For :		
	Depreciation	43.63	57.83
	Interest paid	2.60	6.62
	Interest income	(5.30)	
	Operating profit before working capital changes	72.61	102.47
	Adjustment For :		
	Trade & other receivables	32.46	(300.32)
	Inventories	0.52	-
	Trade and other payables, Provisions	(0.93)	2.61
	Cash (used)/generated in/from operations	104.65	(195.24)
	Income tax paid	(1.00)	(11.58)
	Net cash used in operating activities - I	103.65	(206.82)
B.	Cash flow from investing activities :		
	Purchase of Fixed Assets	(0.20)	(363.26)
	Interest income	5.30	-
	Purchase of Investments	-	-
	Net cash used in investing activities - II	5.10	(363.26)
C	Cash flow from financing activities		
	Proceeds from issue of equity shares	-	499.29
	(Repayment)/ proceed of/ from Proceeds from short term borrowings	(73.99)	73.99
	Subsidy received	5.00	-
	Interest paid	(2.60)	(6.62)
	Net cash generated from financing activities - III	(71.59)	566.66
	Net increase in cash and cash equivalents	37.17	(3.42)
	Opening balance of cash & cash equivalents	12.71	16.14
	Closing balance of cash & cash equivalents	49.88	12.71

Notes:

- 1 Cash & cash equivalents represents cash and bank balances.
- 2 The Cash Flow Statement has been prepared under the indirect method as set out in Accounting Standard-3 on Cash Flow Statements issued by The Institute of Chartered Accountants of India.
- 3 Proceeds from long term and short term borrowings are shown net of repayments.
- 4 Previous year's figures have been regrouped where necessary to conform to the year's classification.
- 5 Figures in brackets represents cash outflow.

For and behalf of Board of Directors
Gconnect Logitech and Supply Chain Private Limited


Managing Director



Place: Bhavnagar
Date: 29 May 2026