CARNATION INDUSTRIES LIMITED

9/C KUMAR PARA ROAD 2ND FLOOR, LILUAH HOWRAH-711204
CIN: L25119WB1983PLC035920

July 30, 2026

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001
Scrip Code: 530609

To
The Calcutta Stock Exchange Ltd,
7, Lyons Range
Kolkata - 700 001
Scrip Code: 13067

Sub: Outcome of Board Meeting held on July 30, 2026

Dear Sir/ Madam,

Pursuant to the provisions of Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Carnation Industries Limited, at its meeting held today, i.e., Thursday, July 30, 2026, at the Corporate Office of the Company, has, *inter alia*, considered and approved the following:

1) **Unaudited Financial Results for the Quarter ended June 30, 2026**
The Board considered, approved and took on record the Unaudited Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report issued by the Statutory Auditors of the Company pursuant to Regulation 33 of the SEBI Listing Regulations.

   A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed herewith as Annexure-I.

2) **Annual General Meeting**
The Board approved the following matters in connection with the Annual General Meeting ("AGM") of the Company:

a) approved the Notice convening the AGM of the Company scheduled to be held on Wednesday, August 26, 2026 at 11:00 A.M. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") in accordance with applicable provisions.

   A copy of the Notice of the AGM along with the Annual Report of the Company shall be circulated separately to the Members in due course.

b) approved the schedule of events for the AGM as under:

Sr. No.	Particulars	Date
1.	Cut-off date for remote e-voting	August 19, 2026
2.	Remote e-voting period	From 9:00 A.M. on August 23, 2026 to 5:00 P.M. on August 25, 2026 (both days inclusive)
3.	Book closure date	August 20, 2026 to August 26, 2026 (both days inclusive)

c) approved the Board's Report for the Financial Year 2025-26 along with the requisite annexures thereto, including the Management Discussion and Analysis Report and Secretarial Audit Report.

d) appointed M/s. Avinash K & Co., Practising Company Secretaries, as the Scrutinizer for scrutinizing the remote e-voting process and voting during the AGM in accordance with the applicable provisions.

The Board meeting commenced at 03:10 P.M. and concluded at 04:35 P.M.

We request you to kindly take the above information on record and oblige

For **Carnation Industries Limited**

BHAWNA GUPTA Digitally signed by BHAWNA GUPTA

Bhawna Gupta
Director
DIN: 10101543

JAIN SARAOGI & CO LLP

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CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on Interim Financial Results

To
The Board of Directors
Carnation Industries Limited
9/C, Kumar Para Road,
2nd Floor, Liluah,
Howrah-711204

1. We have reviewed the accompanying Statement of Unaudited Ind AS Financial Results of **Carnation Industries Limited** ("the Company") for the quarter ended on 30th June, 2026 ("the statement"), attached herewith, 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").

2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company in its meeting held on July 30th, 2026. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4.
   i. We draw attention to Note 6 of the Statement regarding unclaimed dividend of Rs 1.42 Lakh which was required to be transferred to Investor Education and Protection Fund (IEPF).

   ii. We draw attention to Note 7 of the statement regarding non satisfaction of charges in Registrar of Company (ROC) registered in favour of ICICI Bank which have since been squared off and no dues certificate has been obtained from the lender.

   iii. We draw attention to Note 8 to the statement, in respect of alteration of authorised share capital though approved by shareholders was not given effect to for wants of filing of necessary documents with Registrar of Companies (ROC) and consequent to that non updating of master data.

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iv. We draw attention to Note 9 to the statement, regarding Change of name of the Company and Shifting of the registered office of the Company from State of West Bengal to the National Capital Territory of Delhi which though approved by the shareholders was not completed because of non-filing of requisite statutory forms with ROC and in case of shifting necessary petition as required to be filed before the Regional Director.

5. Based on our review conducted as mentioned in paragraph 3 above and subject to the possible effects of the matters described in paragraph 4 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 applicable Indian Accounting Standards ("Ind As") specified under Section 133 of the Companies Act,2013,read with relevant rules issued thereunder and other recognized accounting practices and policies, 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 **JAIN SARAOGI & CO LLP**
Chartered Accountants
Firm Regn. No. 305004E/E300281

JAIN SARAOGI & CO LLP
KOLKATA
CHARTERED ACCOUNTANTS
Ravi
30/7/26

Ravi Kumar

Place: Kolkata
Date: 30th July, 2026.

Partner: Ravi Kumar
Membership No. 304392
UDIN : 26304392ULPSTU6947

CARNATION INDUSTIRES LIMITED

CIN: L25119WB1983PLC035920

Registered office: 9/C, Kumar Para Road 2nd Floor, Liluah, Howrah, West Bengal-711204

Corporate office :G2, VIKAS HOUSE, 34/1, Punjabi Bagh East, New Delhi 110026

Email: carnationindustrieslimited@gmail.com; Website: www.carnation.org.in (BSE Scrip code: 530609)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2026

Amount (Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from Operations	-	170.00	-	170.00
2	Other Income	-	2.56	-	26.72
3	**Total Income (1+2)**	-	**172.56**	-	**196.72**
4	**EXPENSES :**				
	Cost of Materials Consumed and other manufacturing expenses	-	-	-	-
	Cost of Trading Goods	-	-	-	-
	Changes in inventories of Finished Goods	-	-	-	-
	Employee benefit expense	5.62	6.30	6.40	26.87
	Finance costs	35.04	32.49	-	67.56
	Depreciation and amortization expense	0.05	0.07	-	0.13
	Other expenses	9.12	44.44	2.85	75.66
	Total Expenses	**49.83**	**83.30**	**9.25**	**170.22**
5	**Profit Before Exceptional Items and Tax (3-4)**	-	**89.26**	**(9.25)**	**26.50**
6	Exceptional Items	-	-	-	-
7	**Profit/ (Loss) Before Tax (5-6)**	**(49.83)**	**89.26**	**(9.25)**	**26.50**
8	**Tax Expense/(Benefits):**				
	i. Current Tax	**1.79**	**13.69**	-	61.56
	ii. Deferred Tax	(0.00)	(0.02)	-	(21.88)
8	**Total Tax Expense**	**1.79**	**13.67**	-	**39.68**
9	**Net Profit/(Loss) from continuing operations (7-8)**	**(51.62)**	**75.59**	**(9.25)**	**(13.18)**
10	Profit/(loss) from discontinued operations	-	-	-	-
11	Tax expenses of discontinued operations	-	-	-	-
12	**Profit/(loss) from Discontinued operations (after tax) (10-11)**	-	-	-	-
13	**Profit/(loss) for the period (9+12)**	**(51.62)**	**75.59**	**(9.25)**	**(13.18)**
	Other Comprehensive Income :				
	A.) (i) Items that will not be reclassified to Profit and Loss	-	-	-	-
	(ii) income tax relating to items that will not be reclassifed to profit or loss	-	-	-	-
	B) (i) items that will be reclassified to profit and loss account	-	-	-	-
	(ii) income tax relating to items that will be reclassifed to profit or loss	-	-	-	-
14	**Total Other Comprehensive Income**	-	-	-	-
15	**Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)**	**(51.62)**	**75.59**	**(9.25)**	**(13.18)**
16	Weighted Average Paid up Equity Share Capital (Face Value Rs.10 each)	345.72	345.72	345.72	345.72
17	**Earning per Equity Share:**				
	Basic	(1.49)	2.19	(0.27)	(0.38)
	Diluted	(1.49)	2.19	(0.27)	(0.38)
	Par value of each Equity Share: Re.10/-				
	(EPS for three months ended periods are not annualised)				

S.R No.	Notes
1	The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2	The financial results of the company for the quarter ended June 30,2026 have been reviewed by the Audit Committee on 30-07-2026 and subsequently approved at the meeting of the Board of Directors held on 30-07-2026.
3	Income of Current Year quarter ended June 30 2026 is Nil. During the financial year ended March 31, 2026, the Company recognized income of INR 196.72 Lakhs.
4	Figures for the previous period are re-classified/ re-arranged/ re-grouped, wherever necessary, to correspond with the current year quarter ended on June 30 2026 classification/ disclosure.
5	The Board has not recommended any interim dividend during the quarter ended June 30, 2026 and previous financial year 2025-26

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6	In accordance with the applicable regulatory requirements, unclaimed dividend account has a balance of Rs. 1.42 Lakhs which the company is required to transfer to Investor Education and Protection Fund (IEPF), the same is under process.
7	During the previous year(2024-25) In terms of the Hon'ble National Company Law tribunal NCLT, Kolkata Bench ("NCLT") Dt: 5th June 2024, the financial creditor i.e., ICICI Bank Limited (the lender) outstanding were settled and Form CHG 4 filed with MCA. Satisfaction of charge at the Ministry of Corporate Affairs, Registrar of Companies, West Bengal is yet to be updated.
8	During the Financial year 2025-26, the Members of the Company, through Postal Ballot under Section 110 of the Companies Act, 2013, approved the amendment to the Capital Clause of the Memorandum of Association by way of a Special Resolution dated November 16, 2025, resulting in an increase in the Authorised Share Capital from ₹700 Lakhs to ₹3500 Lakhs; however, the filing of Form SH-7 with the Registrar of Companies, as required under Section 64 of the Act, is currently in process and, consequently, the increased authorised share capital is yet to be reflected in the MCA records as at the date of approval of these financial statements. The Company is in the process of completing the said filing along with applicable additional fees, stamp duty and other statutory charges, and has made appropriate provisions in the books based on management's best estimate; the management is of the view that the delay is procedural in nature and does not have any material impact on the financial statements, apart from the provision so recognised.
9	During the Financial year 2025-26, the Members of the Company, through Postal Ballot under Section 110 of the Companies Act, 2013, approved by way of Special Resolution dated November 16, 2025, the proposal to change the name of the Company from "Carnation Industries Limited" to "Ebravea Beverages Limited", along with consequential amendments to the Memorandum and Articles of Association; however, the requisite statutory filings and approval process under Section 13 of the Act are currently in progress and, as at the date of approval of these financial statements, the fresh certificate of incorporation has not yet been issued by the Registrar of Companies, and accordingly, the Company continues to be reflected as "Carnation Industries Limited" in MCA records and in these financial statements. The Company is in the process of shifting its registered office from West Bengal to Delhi, for which approval of the Members has been obtained through a Postal Ballot resolution dated November 16, 2025; the necessary statutory filings have been initiated and the matter is currently pending with the relevant regulatory authorities for requisite approvals.
10	During the Financial Year 2025-26 the Company has entered into a Share Purchase Agreement ("SPA") to acquire 100% equity shares in Oniv Beverages Private Limited with its existing shareholders for a total consideration not exceeding INR 5.00 Crores to be paid by issuance/allotment of equity shares of the Company in exchange for the equity shares of Oniv Beverages Private Limited within the fiscal year 2026-27, after obtaining all necessary approvals for the transaction. Up to the quarter ended on 30, June 2026 total amount of Rs. 1169.94 lacs was paid towards working capital of the Company as part of the SPA. Through this acquisition, the Company is strategically expanding its business portfolio in a manner that can be seamlessly and economically integrated with its existing operations.
11	During the Financial year 2025-26, the Company entered into a business purchase agreement with Integra Essentia Limited and paid an advance of INR 332.50 lacs against the Total capital commitment of Rs 3325 Lakhs.
12	There were no investors complaint received during the quarter ended on 30, June 2026.

For Carnation Industries Limited

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Bhawna Gupta
Director
DIN:10101543

Place: New Delhi
Date: 30th July 2026

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