BLUE BLENDS (INDIA) LIMITED
CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
Old Post Office Lane,
Kalbadevi Road,
Mumbai - 400 002. (India)

Date: August 14, 2026

To,
The Manager
Listing Department,

Bombay Stock Exchange Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001
Scrip Code: 502761

National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra East, Mumbai-400051
Symbol: BLUEBLENDS

Sub: Outcome of Board Meeting held on August 14, 2026.

Ref: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 – Unaudited Standalone and Consolidated financial statements for the quarter ended June 30, 2026

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on August 14, 2026, at the Registered Office of the Company which was commenced at 04:00 P.M. and concluded at 04:30 P.M., have, apart from other businesses approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on June 30, 2026 along with Limited Review Report.

In this regard, we are hereby submitting the followings:

(a) Unaudited (Standalone and Consolidated) Financial Results for the quarter ended on June 30, 2026.

(b) Limited Review Report.

Kindly take the same on your record and oblige us.

For **BLUE BLENDS (INDIA) LIMITED**

RITESH RAJKUMAR CHOKHANI
CFO and Whole Time Director
DIN: 11083282

Phone : 91-22-2208 5951
Email : blueblends.ho@gmail.com / blueblends@yahoo.com • Website : www.blueblends.com

Limited Review Report on quarterly and year to date unaudited Standalone Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS financial results of **BLUE BLENDS (INDIA) LIMITED** ("the Company") for the quarter ended June 30, 2026 and year to date results for the period April 01, 2026 to June 30, 2026 attached herewith (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (**Listing** Obligation and Disclosure Requirements) Regulation, 2015 as amended from time to time (the Listing Regulations).

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 14th 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with 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. We have not performed an audit and accordingly, we do not express an audit opinion.

SHABBIR & RITA ASSOCIATES LLP
MUMBAI
400 064
Chartered Accountants

4. 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 Indian Accounting Standard 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Further we draw your attention to Note no 6 of Notes to account enclosed with the quarterly result in respect of re-listing of shares, extinguishment / cancellation of the existing equity share capital.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

Shabbir S Bagasrawala
Partner
M.No. 039865
UDIN: 26039865IQPKIG3196
Place: Mumbai
Date: August 14, 2026

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002

Tel: 91 22 2208 5951 Website: www.blueblends.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	Quarter ended 30-06-2026 Unaudited	Quarter ended 31-03-2026 Audited	Corresponding Quarter ended 30-06-2025 Unaudited	Year ended 31-03-2026 Audited
I	Revenue From Operations	5,932.50	7,455.43	99.18	15,314.97
II	Other Income	3.61	6.86	(2.79)	6.17
III	**TOTAL INCOME (I+II)**	**5,936.11**	**7,462.29**	**96.39**	**15,321.14**
IV	**Expenses**				
a	Cost of Materials consumed	94.97	122.84	195.10	959.22
b	Purchases of stock-in-trade	5,663.90	7,106.67	-	13,663.74
c	Changes in inventories of finished goods	0.53	19.00	(36.23)	(2.99)
d	Employee benefits expense	66.97	71.60	15.98	188.32
e	Finance Costs	0.03	0.03	0.05	0.36
f	Depreciation and Amortisation Expenses	19.65	31.97	31.71	127.42
g	Power & Fuel	81.42	67.66	13.91	232.19
h	Legal & Professional Fees	7.93	27.50	-	44.72
i	Other Expenses	71.32	67.76	38.37	239.28
	TOTAL EXPENSES IV	**6,006.72**	**7,515.03**	**258.89**	**15,452.26**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**(70.61)**	**(52.73)**	**(162.50)**	**(131.12)**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**(70.61)**	**(52.73)**	**(162.50)**	**(131.12)**
VIII	Tax Expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	418.90	12.35	-	12.35
	(3) MAT Credit Adjustment	-	-	-	-
	(4) Tax Earlier Years	-	-	-	-
IX	**Profit / (Loss) for the period (VII-VIII)**	**(489.51)**	**(65.09)**	**(162.50)**	**(143.47)**
X	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	**(489.51)**	**(65.09)**	**(162.50)**	**(143.47)**
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	2,165.12	2,165.12	2,165.12	2,165.12
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	-	-	-	(1,647.60)
XIV	Earning per equity share (1) Basic	(2.26)	(0.30)	(0.75)	(0.66)
	(2) Diluted	(2.26)	(0.30)	(0.75)	(0.66)

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002

Tel: 91 22 2208 5951 Website: www.blueblends.in

STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs in Lakhs)

		(STANDALONE)			
Sr. No.	PARTICULARS	Quarter ended 30-06-2026 Unaudited	Quarter ended 31-03-2026 Audited	Corresponding Quarter ended 30-06-2025 Unaudited	Year ended 31-03-2026 Audited
1	**Segment Revenue** (Net Sales / Income from each segment)				
a)	Segment A - (Manufacturing)	255.20	294.18	99.18	1,567.12
b)	Segment B - (Trading & Distribution)	5,677.30	7,161.25	-	13,747.85
	TOTAL	**5,932.50**	**7,455.43**	**99.18**	**15,314.97**
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	**5,932.50**	**7,455.43**	**99.18**	**15,314.97**
2	**Segment Results** (Profit before tax, interest and other income from such segment)				
a)	Segment A - (Manufacturing)	(87.59)	(114.15)	(159.71)	(221.05)
b)	Segment B - (Trading & Distribution)	13.40	54.58	-	84.11
	TOTAL	**(74.19)**	**(59.57)**	**(159.71)**	**(136.93)**
	Less: i. Interest	0.03	0.03	-	0.36
	Add: i. Un-allocable other income	3.61	6.86	(2.79)	6.17
	TOTAL Profit / (Loss) before Tax	**(70.61)**	**(52.73)**	**(162.50)**	**(131.12)**
	Less:				
a)	Current Tax	-	-		-
b)	Deferred Tax	418.90	12.35		12.35
c)	MAT Credit Adjustment	-	-		-
d)	Tax for earlier years	-	-	-	-
	Profit after Tax	**(489.51)**	**(65.09)**	**(162.50)**	**(143.47)**
3	**Segment Assets**				
	Manufacturing	-	-	-	2,214.35
	Trading & Distrubution	-	-	-	355.39
	Total Segment Assets	-	-	-	**2,569.75**
	Less: Inter- Segment Assets	-	-	-	-
	Add : Unallocable Corporate assets	-	-	-	758.67
	Total Assets	-	-	-	**3,328.41**
4	**Segment Liabilities**				
	Manufacturing	-	-	-	2,252.28
	Trading & Distrubution	-	-	-	558.62
	Total Segment Liabilities	-	-	-	**2,810.90**
	Less: Inter- Segment Liabilities	-	-	-	-
	Add : Unallocable Corporate Liabilities	-	-	-	-
	Total Liabilities	-	-	-	**2,810.90**

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

JBF House, 2nd Floor,
Old Post Office Lane,
Kalbadevi Road,
Mumbai - 400 002. (India)

Notes to Accounts:-

1. The Unaudited Standalone and Consolidated Financials Results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of regulations 33 of SEBI (Listing Obligations and disclosure requirement regulations 2015.
2. The above Unaudited Standalone / Consolidated Financial Results were reviewed and recommended by the Audit committee and subsequently approved by the Board of Directors on 14/08/2026.
3. The above results have been subjected to limited review by the Statutory Auditors of the company.
4. During the quarter end ended 30th June 2026 in the company Unaudited Standalone / Consolidated financials has two reportable segment and such disclosure is in accordance with the Indian Accounting Standards (IND AS 108).
5. The Unaudited consolidated financial results include the results of Blue Blends India Limited (Holding Company) and its subsidiary as defined in the Indian Accounting standard (IND AS 110) Consolidated financial statements. The financial statement of the subsidiary used in the consolidation is drawn upto the same reporting date as that of the company i.e. quarter end June 2026.
6. As per the approved Resolution Plan by the Hon'ble NCLT (Relevant Clauses): -

- All the equity shares and preference shares of the Corporate Debtor would stand extinguished by way of a reduction in the capital of the Company without any payment to the shareholders holding such shares without the requirement of writing the words 'and reduced'. Such reduction of share capital shall not require any further approval, act, or action as required under the companies Act, 2013 including Section 66 of the Companies Act, 2013 and such cancellation shall not require the consent of any of the creditors or shareholders of the Corporate Debtor. The Resolution Applicant is at liberty to file the necessary application(s) with the Stock Exchanges to get the shares relisted.
- No amount is proposed to be paid to the existing shareholders of the Corporate Debtor and the existing issued, subscribed and paid-up share capital of the Corporate Debtor shall stand cancelled without any payment. The Corporate Debtor shall invite the SRA to subscribe to the new equity shares of the Corporate Debtor on a preferential basis through issuance of the prescribed form and the SRA will infuse the proposed equity amount with the Corporate Debtor in the requisite form.
- To give effect to the extinguishment / cancellation of the existing equity share capital and infusion of fresh equity in the Company by SRA as per the above clauses of the Order of the Hon'ble NCLT are under implementation.
- In view of the NCLT Order as above, details of the Shareholders holding more than 5% Shares and shares held by the Promoters for the current year are not given.

7. The Figures of the previous period have been regrouped and/or rearranged, wherever considered necessary.
8. These results will be filed with BSE Limited, National Stock Exchange of India and will be available on the company's website at www.blueblends.in.

For and Behalf of the Board
Blue Blends (India) Limited

Ritesh Rajkumar Chokhani
CFO & Wholetime Director
DIN: 11083282
Dated:- August 14, 2026
Place: Mumbai

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

Shabbir & Rita Associates LLP

CHARTERED ACCOUNTANTS

Limited Review Report on quarterly and year to date unaudited Consolidated Financial Results pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To
The Board of Directors
BLUE BLENDS (INDIA) LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Ind AS Financial Results of **BLUE BLENDS (INDIA) LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and share of the net profit /(loss) after tax and total comprehensive income for the quarter ended June 30, 2026 and the year to date results for the period April 01, 2026 to June 30, 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.

2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held at August 14, 2026 has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India. 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 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with 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. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended to the extent applicable.

SHABBIR & RITA ASSOCIATES LLP ★ MUMBAI 400 064 ★ Chartered Accountants

Unit No. 209/210, IJMIMA Tower, Off Link Road, Behind Infiniti Mall, Malad (W), Mumbai - 400 064.
Mob. : 9152732408 • CIN No. AAC - 2949 • shabbir.rita@snrllp.com • www.snrllp.com

4. The Statement includes the results of the following entities:

Parent

(a) Blue Blends (India) Limited

Subsidiaries

(a) Bindal Synthetics Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Indian Accounting Standard 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 Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement also included the interim financial results of one subsidiary which have been reviewed by us, whose interim financial results reflect, total revenues of Rs NIL lacs, total net profit after tax of Rs (63.52) lacs and total comprehensive income of (63.52) lacs, for the quarter ended June 30, 2026 and the year-to-date results for the period April 01, 2026 to June 30, 2026, as considered in the Consolidated Unaudited Financial Results. Our conclusion on the Statement is not modified in respect of this matter.

7. Further we draw your attention to Note no 6 of Notes to account enclosed with the quarterly result in respect of re-listing of shares, extinguishment / cancellation of the existing equity share capital.

For Shabbir & Rita Associates LLP
Chartered Accountants
FRN: 109420W

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

Shabbir S Bagasrawala
Partner
M.No. 039865
UDIN: 26039865FEVFEE1606
Place: Mumbai
Date: August 14, 2026

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900

Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002

Tel: 91 22 2208 5951 Website: www.blueblends.in

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs in Lakhs)

Sr. No.	PARTICULARS	Quarter ended 30-06-2026 Unaudited	Quarter ended 31-03-2026 Audited	Corresponding Quarter ended 30-06-2025 Unaudited	Year ended 31-03-2026 Audited
I	Revenue From Operations	5,932.50	7,455.43	99.18	15,314.97
II	Other Income	3.61	11.12	(2.79)	10.43
III	**TOTAL INCOME (I+II)**	**5,936.11**	**7,466.55**	**96.39**	**15,325.40**
IV	**Expenses**				
a	Cost of Materials consumed	94.97	122.84	195.10	959.22
b	Purchases of stock-in-trade	5,663.90	7,106.67	-	13,663.74
c	Changes in inventories of finished goods	0.53	19.00	(36.23)	(2.99)
d	Employee benefits expense	66.97	71.60	15.98	188.32
e	Finance Costs	0.03	0.04	0.05	0.38
f	Depreciation and Amortisation Expenses	19.65	31.97	31.71	127.42
g	Power & Fuel	81.42	67.66	13.91	232.19
h	Legal & Professional Fees	8.19	30.29	0.54	48.43
i	Other expenses	134.58	67.63	38.37	239.15
	TOTAL EXPENSES IV	**6,070.24**	**7,517.69**	**259.43**	**15,455.85**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**(134.13)**	**(51.14)**	**(163.04)**	**(130.45)**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) before tax (V-VI)**	**(134.13)**	**(51.14)**	**(163.04)**	**(130.45)**
VIII	Tax Expense:				
	(1) Current tax	-	0.11	-	0.11
	(2) Deferred tax	418.90	12.35	-	12.35
	(3) MAT Credit Adjustment	-	-	-	-
	(4) Tax Earlier Years	-	-	-	-
IX	**Profit / (Loss) for the period (VII-VIII)**	**(553.03)**	**(63.61)**	**(163.04)**	**(142.92)**
	Other Comprehensive Income				
X	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XI	**Total Comprehensive Income for the period (IX+X)**	**(553.03)**	**(63.61)**	**(163.04)**	**(142.92)**
XII	Paid up Equity share capital (face value of Rs.1.00 per Share)	2,165.12	2,165.12	2,165.12	2,165.12
XIII	Reserves Excluding Revaluation Reserves as at Balance sheet	-	-	-	(1,622.09)
XIV	Earning per equity share (1) Basic	(2.55)	(0.29)	(0.75)	(0.66)
	(2) Diluted	(2.55)	(0.29)	(0.75)	(0.66)

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants

BLUE BLENDS (INDIA) LIMITED

CIN : L17120MH1981PLC023900
Regd. Office: JBF House, 2nd Floor, Old Post Office Lane, Kalbadevi Road, Mumbai 400 002
Tel: 91 22 2208 5951 Website: www.blueblends.in

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE 2026

(Rs in Lakhs)

		(CONSOLIDATED)			
Sr. No.	PARTICULARS	Quarter ended 30-06-2026 Unaudited	Quarter ended 31-03-2026 Audited	Corresponding Quarter ended 30-06-2025 Unaudited	Year ended 31-03-2026 Audited
1	**Segment Revenue** (Net Sales / Income from each segment)				
a)	Segment A - (Manufacturing)	255.20	294.18	9,189.42	1,567.12
b)	Segment B - (Trading & Distribution)	5,677.30	7,161.25	-	13,747.85
	TOTAL	**5,932.50**	**7,455.43**	**9,189.42**	**15,314.97**
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from Operations	**5,932.50**	**7,455.43**	**9,189.42**	**15,314.97**
2	**Segment Results** (Profit before tax, interest and other income from such segment)				
a)	Segment A - (Manufacturing)	(151.11)	(116.81)	(160.20)	(224.62)
b)	Segment B - (Trading & Distribution)	13.40	54.58	-	84.11
	TOTAL	**(137.71)**	**(62.23)**	**(160.20)**	**(140.51)**
	Less: i. Interest	0.03	0.04	0.05	0.38
	Add: i. Un-allocable other income	3.61	11.12	(2.79)	10.43
	TOTAL Profit / (Loss) before Tax	**(134.13)**	**(51.14)**	**(163.04)**	**(130.45)**
	Less:				
a)	Current Tax	-	0.11	-	0.11
b)	Deferred Tax	418.90	12.35	-	12.35
c)	MAT Credit Adjustment	-	-	-	-
d)	Tax for earliier years	-	-	-	-
	Profit after Tax	**(553.03)**	**(63.61)**	**(163.04)**	**(142.92)**
3	**Segment Assets**				
	Manufacturing	-	-	-	2,448.65
	Trading & Distrubution	-	-	-	355.39
	Total Segment Assets	**-**	**-**	**-**	**2,804.05**
	Less: Inter- Segment Assets	-	-	-	-
	Add : Unallocable Corporate assets	-	-	-	472.99
	Total Assets	**-**	**-**	**-**	**3,277.03**
4	**Segment Liabilities**				
	Manufacturing	-	-	-	2,175.39
	Trading & Distrubution	-	-	-	558.62
	Total Segment Liabilities	**-**	**-**	**-**	**2,734.01**
	Less: Inter- Segment Liabilities	-	-	-	-
	Add : Unallocable Corporate Liabilities	-	-	-	-
	Total Liabilities	**-**	**-**	**-**	**2,734.01**

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 054 Chartered Accountants

JBF House, 2nd Floor,
Old Post Office Lane,
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Mumbai - 400 002. (India)

Notes to Accounts:-

1. The Unaudited Standalone and Consolidated Financials Results are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the companies Act, 2013, read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of regulations 33 of SEBI (Listing Obligations and disclosure requirement regulations 2015.
2. The above Unaudited Standalone / Consolidated Financial Results were reviewed and recommended by the Audit committee and subsequently approved by the Board of Directors on 14/08/2026.
3. The above results have been subjected to limited review by the Statutory Auditors of the company.
4. During the quarter end ended 30th June 2026 in the company Unaudited Standalone / Consolidated financials has two reportable segment and such disclosure is in accordance with the Indian Accounting Standards (IND AS 108).
5. The Unaudited consolidated financial results include the results of Blue Blends India Limited (Holding Company) and its subsidiary as defined in the Indian Accounting standard (IND AS 110) Consolidated financial statements. The financial statement of the subsidiary used in the consolidation is drawn upto the same reporting date as that of the company i.e. quarter end June 2026.
6. As per the approved Resolution Plan by the Hon'ble NCLT (Relevant Clauses): -

- All the equity shares and preference shares of the Corporate Debtor would stand extinguished by way of a reduction in the capital of the Company without any payment to the shareholders holding such shares without the requirement of writing the words 'and reduced'. Such reduction of share capital shall not require any further approval, act, or action as required under the companies Act, 2013 including Section 66 of the Companies Act, 2013 and such cancellation shall not require the consent of any of the creditors or shareholders of the Corporate Debtor. The Resolution Applicant is at liberty to file the necessary application(s) with the Stock Exchanges to get the shares relisted.
- No amount is proposed to be paid to the existing shareholders of the Corporate Debtor and the existing issued, subscribed and paid-up share capital of the Corporate Debtor shall stand cancelled without any payment. The Corporate Debtor shall invite the SRA to subscribe to the new equity shares of the Corporate Debtor on a preferential basis through issuance of the prescribed form and the SRA will infuse the proposed equity amount with the Corporate Debtor in the requisite form.
- To give effect to the extinguishment / cancellation of the existing equity share capital and infusion of fresh equity in the Company by SRA as per the above clauses of the Order of the Hon'ble NCLT are under implementation.
- In view of the NCLT Order as above, details of the Shareholders holding more than 5% Shares and shares held by the Promoters for the current year are not given.

7. The Figures of the previous period have been regrouped and/or rearranged, wherever considered necessary.
8. These results will be filed with BSE Limited, National Stock Exchange of India and will be available on the company's website at www.blueblends.in.

For and Behalf of the Board
Blue Blends (India) Limited

Ritesh Rajkumar Chokhani
CFO & Wholetime Director
DIN: 11083282
Dated:- August 14, 2026
Place: Mumbai

BLUE BLENDS (INDIA) LIMITED BOMBAY-2

SHABBIR & RITA ASSOCIATES LLP MUMBAI 400 064 Chartered Accountants