



July 20, 2026

To,

BSE Ltd. Listing Department, P. J. Towers, Dalal Street, Mumbai – 400 001. (Scrip Code: Equity - 544484),	National Stock Exchange of India Ltd. Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai – 400 051. (Symbol: BLUESTONE, Series EQ)
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Dear Sirs/ Madam,

Sub: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

With reference to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their Meeting held today i.e. Monday, July 20, 2026 has:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026 ("Unaudited Financial Results").
2. Approval for Allotment of 4,853 equity shares of the Company having a face value of ₹1/- (Rupee One only) each, as fully paid up, to eligible employees, upon exercise of vested options under BlueStone Jewellery and Lifestyle limited – Employee Stock Option Plan 2014.

Consequent to the aforesaid allotment, the issued, subscribed and paid-up equity share capital of the Company stands increased from ₹ 15,24,01,781 (consisting of 15,24,01,781 equity shares of face value of ₹ 1 each) to ₹ 15,24,06,634 (consisting of 15,24,06,634 equity shares of face value of ₹ 1 each).

The statement in terms of Regulation 10(c) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, is enclosed as "Annexure A".

3. Considered and approved including updates to the following policies:
 - a. Anti-Bribery and Anti-Corruption Policy
 - b. Code of Conduct Policy
 - c. Data Protection and Privacy Policy
 - d. Employee Health and Safety Policy
 - e. Equal Opportunity Policy
 - f. Global Anti Money Laundering Policy

BLUESTONE

BlueStone Jewellery and Lifestyle Limited

[Formerly Known as BlueStone Jewellery and Lifestyle Private Limited]

Reg. off: Site No. 89/2 Lava Kusha Arcade, Munnekolal Village, Outer Ring Road, Marathahalli, Bangalore - 560037

statutorycompliance@bluestone.com

www.bluestone.com

CIN: L72900KA2011PLC059678

Corporate off: 302, Dhantak Plaza, Makwana Road, Marol, Andheri East, Mumbai - 400 059, Maharashtra.

Contact No: 080 4514 6904



Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended, the trading window for trading in securities of the Company will open on July 22, 2026.

Kindly note that the meeting of the Board of Directors commenced at 05:30 P.M. (IST) and concluded at 06:50 P.M. (IST). You are requested to take the above information on record.

Thanking you,

Yours Faithfully,

For BlueStone Jewellery and Lifestyle Limited
(Formerly known as Bluestone Jewellery and Lifestyle Private Limited)

Gaurav Singh Kushwaha
Managing Director
DIN: 01674879

Encl: As above

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Annexure-I

Disclosure pursuant to Regulation 10(c) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021

Sr. No.	Particulars	Remarks
1.	Company name and address of Registered Office	BLUESTONE JEWELLERY AND LIFESTYLE LIMITED (formerly known as BLUESTONE JEWELLERY AND LIFESTYLE PRIVATE LIMITED) having registered office at Site No.89/2 Lava Kusha Arcade Munnekolal Village, Outer Ring Road, Mar, Athahalli, Bangalore, Karnataka, India, 560037.
2.	Name of the recognized Stock Exchanges on which the company's shares are listed.	1. National Stock Exchange of India Limited (NSE) 2. BSE Limited (BSE)
3.	Filing date of the statement referred in regulation 10(b) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 with the recognized Stock Exchange.	1. National Stock Exchange of India Limited (NSE) - November 07, 2025 2. BSE Limited (BSE) - October 15, 2025
4.	Filing Number, if any	NSE: NSE/LIST/51476 BSE: DCS/ESOP/IP/NB/3906/2025-26
5.	Title of the Scheme pursuant to which shares are issued, if any	Bluestone Jewellery and Lifestyle Limited - Employee Stock Option Plan 2014
6.	Kind of security to be listed	Equity Shares
7.	Par value of the shares	Rs. 1/-
8.	Date of issue of shares	July 20, 2026
9.	Number of shares issued	4,853 equity shares
10.	Share Certificate No., if applicable	Not Applicable
11.	Distinctive number of the share, if applicable	From 152401782 to 152406634
12.	ISIN Number of the shares if issued in Demat	INE304W01038
13.	Exercise price per share	Rs.1/- each
14.	Premium per share	NIL

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15.	Total Issued shares after this issue	15,24,06,634
16.	Total Issued share capital after this issue	15,24,06,634
17.	Details of any lock-in on the shares	Not Applicable
18.	Date of expiry of lock-in	Not Applicable
19.	Whether shares identical in all respects to existing shares if not, when will they become identical?	The equity shares allotted pursuant to exercise of stock option shall rank pari-passu with the existing equity shares of the Company.
20.	Details of listing fees, if payable	Not Applicable

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Contact No: 080 4514 6904

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

HO

602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on consolidated unaudited financial results of BlueStone Jewellery and Lifestyle Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of BlueStone Jewellery and Lifestyle Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of BlueStone Jewellery and Lifestyle Limited (hereinafter referred to as 'the Holding Company'), its subsidiary, (the Holding Company and its subsidiary together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion 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 specified under section 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the entity	Relationship with the Holding Company
1	Ethereal House Private Limited	Subsidiary
2	Redefine Fashion Private Limited	Associate



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

Tel: +91 22 6974 0200 | LLPIN: ACT-3789

Ahmedabad | Bengaluru | Chandigarh | Chennai | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Kolkata | Pune www.mskain.in

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the Group's share of net loss after tax of Rs. 20.00 million and total comprehensive loss of Rs. 20.00 million for the quarter ended June 30, 2026, as considered in the Statement, in respect of an associate, based on its interim financial information which is not subject to review. These interim financial information has been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information is not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the interim financial information certified by the management.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration Number - 105047W/W101187

Ankush.A.

Ankush Agrawal

Partner

Membership No.: 159694

UDIN: 26159694T6CXCY9621



Place: Mumbai

Date: July 20, 2026

BlueStone Jewellery and Lifestyle Limited

Registered office: Site No. 89/2, Lava Kusha Arcade, Munnekolal Village, Outer Ring Road, Marathahalli, Bangalore 560 037, Karnataka, India

Tel: +9122 4515 2729 Website: www.bluestone.com

CIN: L72900KA2011PLC059678

Statement of consolidated unaudited financial results for the quarter ended 30 June 2026

(All amounts are in INR million unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2026 (Unaudited)	31-03-2026 (Audited) (Refer note 6)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
1	Income				
	Revenue from operations	7,368.46	6,814.72	4,926.78	24,364.24
	Other income	149.66	150.88	120.62	495.76
	Total income	7,518.12	6,965.60	5,047.40	24,860.00
2	Expenses				
	Cost of raw materials consumed	7,120.01	7,196.99	4,175.74	22,043.45
	Purchases of stock-in-trade	47.58	47.43	36.50	127.52
	Change in inventories of finished goods, work-in-progress and stock-in-trade	(2,803.47)	(3,413.28)	(1,308.11)	(8,241.16)
	Employee benefits expense	758.86	740.74	629.21	2,824.43
	Finance costs	553.65	525.34	528.68	2,104.11
	Depreciation and amortization expense	604.46	557.50	486.84	2,099.27
	Other expenses	1,167.12	985.49	835.64	3,715.07
	Total expenses	7,448.21	6,640.21	5,384.50	24,672.69
3	Profit/ (loss) before share of net loss of investment accounted for using the equity method and tax (1-2)	69.91	325.39	(337.10)	187.31
4	Share of loss of investment accounted for using the equity method	(10.30)	(13.58)	(10.35)	(55.52)
5	Profit/ (loss) before tax for the period/ year (3+4)	59.61	311.81	(347.45)	131.79
6	Tax expense:				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
	Total tax expense	-	-	-	-
7	Profit/ (loss) after tax for the period/ year (5-6)	59.61	311.81	(347.45)	131.79
8	Other comprehensive income/ (loss):				
	Items that will not be reclassified subsequently to profit or loss				
	i. Re-measurement of employee defined benefit plans	(0.06)	(3.42)	(2.02)	(0.23)
	ii. Income tax on (i) above	-	-	-	-
	Other comprehensive loss for the period/ year, net of tax	(0.06)	(3.42)	(2.02)	(0.23)
9	Total comprehensive income/ (loss) for the period/ year (7+8)	59.55	308.39	(349.47)	131.56
	Profit/ (loss) attributable to:				
	Owners of the Holding Company	69.60	320.28	(345.20)	148.37
	Non-controlling interest	(9.99)	(8.47)	(2.25)	(16.58)
		59.61	311.81	(347.45)	131.79
	Other comprehensive loss attributable to:				
	Owners of the Holding Company	(0.06)	(3.42)	(2.02)	(0.23)
	Non-controlling interest	-	-	-	-
		(0.06)	(3.42)	(2.02)	(0.23)
	Total comprehensive income/ (loss) attributable to:				
	Owners of the Holding Company	69.54	316.86	(347.22)	148.14
	Non-controlling interest	(9.99)	(8.47)	(2.25)	(16.58)
		59.55	308.39	(349.47)	131.56
10	Paid up equity share capital (face value of INR 1/- each)	152.40	152.23	35.23	152.23
11	Other equity				17,854.70
12	Earnings per share (in INR) (not annualised for the periods)				
	Basic	0.46	2.05	(9.86)	1.10
	Diluted	0.44	1.97	(9.86)	1.05



Notes to consolidated unaudited financial results for the quarter ended 30 June 2026

- 1) The consolidated unaudited financial results of BlueStone Jewellery and Lifestyle Limited (the "Holding Company") and its subsidiary (together referred as "Group"), and its associate have been 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 other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 2) The consolidated unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at their meeting held on 20 July 2026. These consolidated unaudited financial results have been reviewed by the statutory auditors of the Holding Company and they have issued an unmodified conclusion on these consolidated unaudited financial results.
- 3) The consolidated unaudited financial results of the Holding Company consist financial results of its subsidiary company, Ethereal House Private Limited and its associate company, Redefine Fashion Private Limited.
- 4) During the year ended 31 March 2026, the Holding Company has completed its Initial Public Offering ("IPO") of 29,799,798 equity shares of face value of Rs. 1 each comprising of fresh issue of 15,860,735 equity shares at an issue price of Rs. 517 per equity share aggregating to Rs. 8,200 million and an offer for sale of 13,939,063 equity shares at an issue price of Rs. 517 per equity share aggregating to Rs. 7,406.50 million. Pursuant to IPO, equity shares of the Holding Company were listed on BSE Limited (BSE) and National Stock Exchange (NSE) w.e.f. 19 August 2025.

The utilisation of net IPO proceeds is summarised below:

(Rs. in million)				
Sr. No	Item Head	Amount as proposed in the Offer Document	Amount utilized up to 30 June 2026	Total unutilised amount as on 30 June 2026
1	Working capital requirement	7,500.00	7,499.00	1.00
2	General corporate purpose	207.50	207.50	-
3	Issue expenses	492.50	227.80	264.70
	Total	8,200.00	7,934.30	265.70

Out of the net proceeds which were unutilised as at 30 June 2026, Rs. 200 million are temporarily invested in fixed deposits and Rs. 65.70 million is held in the Holding Company's public account.

- 5) During the current quarter ended 30 June 2026, the Holding Company has invested Rs. 30.00 million in seed 5 Compulsorily Convertible Preference Shares (CCPS) in its associate, Redefine Fashion Private Limited.
- 6) During the quarter ended 30 June 2026, the Holding Company has allotted 1,70,416 equity shares of Rs. 1 each fully paid-up respectively on exercise of stock options by employees in accordance with the Holding Company's stock option scheme.
- 7) The figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year up to 31 March 2026 and the unaudited published year-to-date figures up to 31 December 2025 being the date of the end of the third quarter of the financial year which were subjected to a limited review.



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CIN: L72900KA2011PLC059678

Notes to consolidated unaudited financial results for the quarter ended 30 June 2026

- 8) The Group operate in a single operating segment of design, manufacture and sale of jewellery. Accordingly, the Group has only one reportable segment and disclosure as per Ind AS 108 "Operating Segment" is not applicable. Further, the entire revenue of the Group is derived from the domestic market, hence no separate disclosure is required of revenue from operations by geographical area.
- 9) Figures of previous periods/ year have been regrouped, wherever necessary.
- 10) The above consolidated unaudited financial results are available on the Holding Company's website viz. www.bluestone.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of the Board of Directors of

BlueStone Jewellery and Lifestyle Limited



Gaurav Singh Kushwaha
Chairman and Managing Director
DIN No. 01674879



Place: Bangalore

Date: 20 July 2026

Independent Auditor's Review Report on standalone unaudited financial results of BlueStone Jewellery and Lifestyle Limited for the quarter pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of BlueStone Jewellery and Lifestyle Limited

1. We have reviewed the accompanying Statement of standalone unaudited financial results of BlueStone Jewellery and Lifestyle Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2026 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion 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 specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration Number - 105047W/W101187

Ankush.A.

Ankush Agrawal

Partner

Membership No.: 159694

UDIN: 26159694EJBAIB1807



Place: Mumbai

Date: July 20, 2026

Statement of standalone unaudited financial results for the quarter ended 30 June 2026

(All amounts are in INR million unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Year ended
		30-06-2026 (Unaudited)	31-03-2026 (Audited) (Refer note 5)	30-06-2025 (Unaudited)	31-03-2026 (Audited)
1	Income				
	Revenue from operations	7,331.94	6,876.60	4,925.77	24,412.30
	Other income	148.15	150.30	118.88	491.81
	Total income	7,480.09	7,026.90	5,044.65	24,904.11
2	Expenses				
	Cost of raw materials consumed	7,120.01	7,196.55	4,175.74	22,042.90
	Change in inventories of finished goods and work-in-progress	(2,769.15)	(3,296.52)	(1,272.08)	(8,039.58)
	Employee benefits expense	738.21	724.88	623.81	2,786.94
	Finance costs	547.44	521.57	527.74	2,095.18
	Depreciation and amortization expense	591.36	549.26	484.86	2,081.18
	Other expenses	1,140.85	966.74	832.46	3,677.49
	Total expenses	7,368.72	6,662.48	5,372.53	24,644.11
3	Profit/ (loss) before tax for the period/ year (1-2)	111.37	364.42	(327.88)	260.00
4	Tax expense:				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
	Total tax expense	-	-	-	-
5	Profit/ (loss) after tax for the period/ year (3-4)	111.37	364.42	(327.88)	260.00
6	Other comprehensive income/ (loss):				
	Items that will not be reclassified subsequently to profit or loss				
	i. Re-measurement of employee defined benefit plans	(0.06)	(3.42)	(2.02)	(0.23)
	ii. Income tax on (i) above	-	-	-	-
	Other comprehensive loss for the period/ year, net of tax	(0.06)	(3.42)	(2.02)	(0.23)
7	Total comprehensive income/ (loss) for the period/ year (5+6)	111.31	361.00	(329.90)	259.77
8	Paid up equity share capital (face value of INR 1/- each)	152.40	152.23	35.23	152.23
9	Other equity				18,031.85
10	Earnings per share (in INR) (not annualised for the periods)				
	Basic	0.73	2.40	(9.31)	2.18
	Diluted	0.70	2.30	(9.31)	2.07



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CIN: L72900KA2011PLC059678

Notes to standalone unaudited financial results for the quarter ended 30 June 2026

- 1) The standalone unaudited financial results of BlueStone Jewellery and Lifestyle Limited ("the Company") have been 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 other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended.
- 2) The standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20 July 2026. These standalone unaudited financial results have been reviewed by the statutory auditors of the Company and they have issued an unmodified conclusion on these standalone unaudited financial results.
- 3) During the year ended 31 March 2026, the Company has completed its Initial Public Offering ("IPO") of 29,799,798 equity shares of face value of Rs. 1 each comprising of fresh issue of 15,860,735 equity shares at an issue price of Rs. 517 per equity share aggregating to Rs. 8,200 million and an offer for sale of 13,939,063 equity shares at an issue price of Rs. 517 per equity share aggregating to Rs. 7,406.50 million. Pursuant to IPO, equity shares of the Company were listed on BSE Limited (BSE) and National Stock Exchange (NSE) w.e.f. 19 August 2025.

The utilisation of net IPO proceeds is summarised below:

(Rs. in million)				
Sr. No	Objects of issue as per prospectus	Amount as proposed in the Offer Document	Amount utilized up to 30 June 2026	Total unutilised amount as on 30 June 2026
1	Working capital requirement	7,500.00	7,499.00	1.00
2	General corporate purpose	207.50	207.50	-
3	Issue expenses	492.50	227.80	264.70
	Total	8,200.00	7,934.30	265.70

Out of the net proceeds which were unutilised as at 30 June 2026, Rs. 200 million are temporarily invested in fixed deposits and Rs. 65.70 million is held in the Company's public account.

- 4) During the current quarter ended 30 June 2026, the Company has invested Rs. 30.00 million in seed 5 Compulsorily Convertible Preference Shares (CCPS) in its associate, Redefine Fashion Private Limited.
- 5) During the quarter ended 30 June 2026, the Company has allotted 1,70,416 equity shares of Rs. 1 each fully paid-up respectively on exercise of stock options by employees in accordance with the Company's stock option scheme.
- 6) The figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of the full financial year up to 31 March 2026 and the unaudited published year-to-date figures up to 31 December 2025 being the date of the end of the third quarter of the financial year which were subjected to a limited review.
- 7) The Company operate in a single operating segment of design, manufacture and sale of jewellery. Accordingly, the Company has only one reportable segment and disclosure as per Ind AS 108 "Operating Segment" is not applicable. Further, the entire revenue of the Company is derived from the domestic market, hence no separate disclosure is required of revenue from operations by geographical area.
- 8) Figures of previous periods/ year have been regrouped, wherever necessary.
- 9) The above standalone unaudited financial results are available on the Company's website viz. www.bluestone.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of the Board of Directors of
BlueStone Jewellery and Lifestyle Limited


Gaurav Singh Kushwaha
Chairman and Managing Director
DIN No. 01674879

Place: Bangalore
Date: 20 July 2026

