# BLUE WATER LOGISTICS LIMITED

**(Formerly known as Blue Water Logistics Private Limited)**
**CIN: L63030TG2022PLC165815**
**Registered Office: 8-2-270/B/1/2, Block-3, 4th Floor, Uptown Banjara, Road No. 3, Banjara Hills, Hyderabad-500034, Telangana, India.**
**Email id: info@bwl.co.in  Contact No: 8341101774**
**Website: www.bwl.co.in**


Letter No.: BWL/031/2026-27  NSE SYMBOL: BLUEWATER
Date: July 27, 2026  ISIN: INE0X3M01010

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

Subject: Outcome of Meeting of Board of Directors held today i.e. Monday, July 27, 2026 for Consideration and approval of Unaudited Standalone Financial Results for the Quarter ended on June 30, 2026

Dear Sir/Madam,

In compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that in the Board Meeting held today i.e. Monday, July 27, 2026, the Board of Directors of the Company has considered and approved:

1. The Unaudited Standalone Financial Results for the Quarter ended on June 30, 2026 along with the Limited Review Report.

The above matter has been duly approved by the Board of Directors at their meeting which commenced at 01:00 P.M. IST and concluded at 02:15 P.M. IST.

In this connection, we are enclosing herewith Unaudited Financial Results for the Quarter ended on June 30, 2026, along with the Limited Review Report. The same will be made available on the Company's website www.bwl.co.in.

Kindly take the above in your records.

Thanking You,

Yours Faithfully,

For, Blue Water Logistics Limited

LALIT PANDA
Digitally signed by LALIT PANDA
Date: 2026.07.27 14:26:35 +05'30'

Lalit Panda
Managing Director
DIN: 05358709

Encl a/a

**Limited Review Report on Financial results for Quarter ended on 30th June, 2026 of Bluewater Logistics Limited**

To,
**The Board of Directors,**
**BLUE WATER LOGISTICS LIMITED,**

We have reviewed the accompanying statement of unaudited financial results of Blue Water Logistics Limited for the quarter ended on 30th June 2026 being submitted by the company pursuant to the requirements of Regulation 33 of SEBI ('Listing Obligation and Disclosure requirements') Regulations, 2015 as amended ('Listing Regulation').

The Management is responsible for the preparation and fair presentation of this interim financial Statement in accordance with recognition and measurement principles laid down in Accounting Standard 25, (AS 25) " Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to express a conclusion on this interim financial Statements based on our review.

**Scope of Review**

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 Accountant 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. Accordingly, we do not express an audit opinion. To comply with the requirements of SRE 2410, we have obtained an understanding of the entity and its environment, including internal controls related to preparation of interim financial information, to the extent it seemed necessary to us in framing our conclusion.

M.B. JAJODIA & ASSOCIATES
FRN No. 135647W
AHMEDABAD
CHARTERED ACCOUNTANTS

**Conclusion**

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For and on behalf of**
**M. B. Jajodia & Associates**
**Chartered Accountants**
**FRN: 0139647W**

Manoj Jajodia

**Manoj Jajodia**
**Partner**
**Membership number: 162116**
**Place: Ahmedabad**
**Date: 27-07-2026**
**UDIN: 26162116IZYGEJ3437**

M. B. JAJODIA & ASSOCIATES
FRN No. 139647W
AHMEDABAD
CHARTERED ACCOUNTANTS

**BLUE WATER LOGISTICS LIMITED**
**H NO.8-2-270/B/1/2, Block-3, 4th Floor Uptown Banjara, Road No.3, Banjara Hills Hyderabad TG 500034**
**CIN: L63030TG2022PLC165815**
**Statement of Unaudited Financial Results for the Quarter Ended on 30th June, 2026**

*(Rs. In Lakhs)*

| Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|
| | 30-Jun-26 | 31-Mar-26 | 30-Jun-25 | 31-Mar-26 |
| | Unaudited | Audited | Unaudited | Audited |
| Revenue from Operations | 21,122.33 | 13,538.35 | 5,085.09 | 38,602.05 |
| Other Income | 11.94 | 13.77 | 0.02 | 31.26 |
| **Total Income** | **21,134.27** | **13,552.12** | **5,085.11** | **38,633.31** |
| **Expenses** | | | | |
| Operating Expenses | 18,031.58 | 11,352.44 | 4,086.30 | 32,335.65 |
| Employee Benefit Expenses | 566.18 | 514.98 | 182.91 | 1,229.97 |
| Finance Costs | 286.75 | 206.51 | 72.36 | 468.55 |
| Depreciation and Amortization Expenses | 209.58 | 117.79 | 121.18 | 574.76 |
| Other Expenses | 165.81 | 130.84 | 159.90 | 639.15 |
| **Total expenses** | **19,259.90** | **12,322.55** | **4,622.65** | **35,248.07** |
| **Profit/(Loss) before Exceptional and Extraordinary Item and Tax** | 1,874.37 | 1,229.57 | 462.46 | 3,385.24 |
| Exceptional Item | - | - | - | - |
| **Profit/(Loss) before Extraordinary Item and Tax** | 1,874.37 | 1,229.57 | 462.46 | 3,385.24 |
| Extraordinary Item | - | - | - | - |
| **Profit/(Loss) before Tax** | 1,874.37 | 1,229.57 | 462.46 | 3,385.24 |
| Tax Expenses | | | | |
| - Current Tax | 490.12 | 297.66 | 100.25 | 824.05 |
| - Deferred Tax | (13.05) | 12.76 | 9.23 | 40.47 |
| **Profit/(Loss) for the Period from Continuing Operations** | **1,397.30** | **919.14** | **352.98** | **2,520.71** |
| Profit/(loss) from Discontinuing Operation (before tax) | - | - | - | - |
| Tax Expenses of Discontinuing Operation | - | - | - | - |
| Profit/(loss) from Discontinuing Operation (after tax) | - | - | - | - |
| **Profit/(Loss) for the period** | **1,397.30** | **919.14** | **352.98** | **2,520.71** |
| **Paid up Share Capital** | **1,100.00** | **1,100.00** | **1,100.00** | **1,100.00** |
| (Face Value per Share Rs.10 each) | | | | |
| **Reserves excluding Revaluation Reserve** | **-** | **-** | **-** | **7,009.58** |
| Earnings Per Share (Face Value per Share Rs.10 each) | | | | |
| -Basic (In Rs) | 12.70 | 8.74 | 3.97 | 23.97 |
| -Diluted (In Rs) | 12.70 | 8.74 | 3.97 | 23.97 |

**Notes:-**

| | |
|---|---|
| 1 | The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its Meeting held on July 27, 2026. |
| 2 | The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these results. |
| 3 | The company operates in a single segment i.e. "Integrated logistics end to end services to the customers in the area of Sea Freight, Air freight, Transportation and custom house" and hence does not have any additional disclosures to be made under AS - 17 Segment Reporting. |
| 4 | Previous period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021. |
| 5 | As the company is listed on SME Platform of NSE, it has been exempted from the applicability of IND-AS as per the proviso to rule 4 of companies (Indian Accounting Standards) Rules, 2015 |
| 6 | The Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India. |
| 7 | The results for the quarter ended on June 30th, 2026 are available on the National Stock Exchange of India Limited website (URL: www.nseindia.com) and also on the company's website (URL:https://bwl.co.in/) |
| 8 | Internal Audit of Financial results for the quarter ended on June 30th, 2026 has been conducted by the Internal Auditor of the Company. |
| 9 | As the company do not have any Holding/Subsidiary/Joint Venture/Associate concern, no reporting has been made in this regard. |
| 10 | There are no investor complaints received/pending as on 30th June, 2026. |
| 11 | The figure for the quarter ended on 31st March 2026 is the balancing figures between the audited/unaudited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter, which were subjected to limited reviewed. |

For and on behalf of the Board of Blue Water Logistics Limited

BLUE WATER LOGISTICS LIMITED
Hyderabad

**Lalit Panda**
Managing Director
DIN: 05358709

Date: 27-07-2026
Place: Hyderabad