Date: 24th July 2026

To,

National Stock Exchange of India Limited	BSE Limited
Exchange Plaza, Block G, C/1, Bandra Kurla Complex, Bandra (E), Mumbai - 400051	Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001
Symbol: SAPPHIRE	Scrip Code: 543397

Dear Sir/Madam,

Subject: Outcome of the Meeting of the Board of Directors of Sapphire Foods India Limited

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of Sapphire Foods India Limited ("the Company / Sapphire Foods") at its meeting held today, i.e. on Friday, 24th July 2026, inter-alia, has considered/noted/approved the following:

1) Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended 30th June 2026, duly considered and recommended by the Audit Committee along with the Limited Review Reports issued by M/s. Deloitte Haskins & Sells, Chartered Accountants, Statutory Auditors of the Company.

   Please find enclosed herewith the copies of the Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Reports on the aforesaid Financial Results issued by Statutory Auditors of the Company.

   In connection with the aforesaid, the Press (Investor) Release and Earnings Presentation is submitted separately.

The meeting of Board of Directors commenced at 12.00 Noon. and concluded at 01.00 p.m.

Request you to kindly take the same on record.

Thanking you,

For Sapphire Foods India Limited

SAPPHIRE FOODS INDIA LIMITED MUMBAI

Sachin Dudam
Company Secretary and Compliance Officer

Encl.: a/a

Deloitte Haskins & Sells

Chartered Accountants
19th Floor, Shapath - V
S G Highway
Ahmedabad - 380 015
Gujarat, India

Tel: +91 79 6682 7300
Fax: +91 79 6682 7400

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
Sapphire Foods India Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Sapphire Foods India Limited** (the "Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Regulation 33 of the Listing 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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

Name of the Company	Relationship
Sapphire Foods India Limited	Parent Company
Gamma Pizzakraft (Lanka) Private Limited	Subsidiary Company
French Restaurants Private Limited	Subsidiary Company
Gamma Island Food Private Limited	Subsidiary Company

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review reports of the 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 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of 3 subsidiaries included in the Unaudited Consolidated Financial Results, whose interim financial information reflects total revenues of Rs. 1,348.89 million for the quarter ended June 30, 2026, total net profit after tax of Rs. 5.75 million for the quarter ended June 30, 2026, and total comprehensive income of Rs. 5.75 million for the quarter ended June 30, 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have 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 these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of above matter with respect to our reliance on the work done and the reports of the other auditors.

7. The Unaudited Consolidated Financial Results of the Group for the quarter ended June 30, 2025 included in the Statement, were reviewed by another auditor who expressed an unmodified conclusion on those Unaudited Consolidated Financial Results on July 23, 2025.

   Our conclusion on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS
Chartered Accountants
Firm's Registration No. 117365W

Mukesh Jain
Partner
Membership No. 108262
UDIN: 26108262ADJHAG4891

Place: Mumbai
Date: July 24, 2026

SapphireFoods

Sapphire Foods India Limited
Registered address :SCO 328, Sector - 9, Panchkula -134109, Haryana, India
Corporate Office :702, Prism Tower, A-Wing, Mindspace, Link Road, Goregaon (W), Mumbai- 400062, India
CIN: L55204HR2009PLC145722, Email: info@sapphirefoods.in, Website: www.sapphirefoods.in

Statement of Unaudited Consolidated Financial Results for the quarter ended June 30, 2026

(Rs. in Million except per share data)

	Particulars	Quarter ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Unaudited) (Refer Note 4)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	8,909.60	7,922.23	7,768.28	31,253.17
	b) Other income	56.71	49.54	67.80	280.44
	Total income [1(a) + 1(b)]	**8,966.31**	**7,971.77**	**7,836.08**	**31,533.61**
2	**Expenses**				
	a) Cost of materials consumed	2,780.57	2,474.46	2,533.42	9,951.38
	b) Employee benefits expense	1,153.45	1,108.51	1,023.27	4,279.29
	c) Finance costs	319.31	311.14	295.25	1,228.05
	d) Depreciation and amortisation expense	973.62	1,009.87	919.52	3,921.48
	e) Other expenses	3,577.69	3,094.68	3,083.06	12,286.42
	Total expenses [2(a) to 2(e)]	**8,804.64**	**7,998.66**	**7,854.52**	**31,666.62**
3	**Profit / (Loss) before exceptional items and tax [1 - 2]**	**161.67**	**(26.89)**	**(18.44)**	**(133.01)**
4	Exceptional Items (refer note 5)	-	127.96	-	239.59
5	**Profit / (Loss) before tax [3 - 4]**	**161.67**	**(154.85)**	**(18.44)**	**(372.60)**
6	**Tax expense / (credit)**				
	a) Current tax	17.90	19.81	17.22	96.57
	b) Deferred tax	3.55	(48.00)	(18.28)	(154.57)
	c) Tax in relation to earlier years	-	(0.45)	-	4.94
	Total Tax expense / (credit) [6(a) + 6(b) + 6(c)]	**21.45**	**(28.64)**	**(1.06)**	**(53.06)**
7	**Profit/ (Loss) after tax [5 - 6]**	**140.22**	**(126.21)**	**(17.38)**	**(319.54)**
8	**Other comprehensive (loss) / income**				
	a) Items that will not be reclassified to profit or loss				
	i) Remeasurements losses of net defined benefit plan	(13.47)	2.93	(23.56)	(23.84)
	ii) Tax effect on above	3.39	(2.41)	7.91	6.33
	b) Items that will be reclassified to profit or loss				
	i) Exchange difference on translation of foreign operations	(80.06)	26.88	(15.94)	37.22
	Total Other comprehensive (loss) / income [8(a) + 8(b)]	**(90.14)**	**27.40**	**(31.59)**	**19.71**
9	**Total Comprehensive income / (loss) [7 + 8]**	**50.08**	**(98.81)**	**(48.97)**	**(299.83)**
10	**Total Comprehensive income/ (loss) for the period attributable to -**				
	Equity holders of the parent	50.27	(97.78)	(49.62)	(298.20)
	Non-controlling interest	(0.19)	(1.03)	0.65	(1.63)
11	**Profit / (Loss) for the period attributable to -**				
	Equity holders of the parent	140.41	(126.05)	(17.98)	(319.63)
	Non-controlling interest	(0.19)	(0.16)	0.60	0.09
12	**Other comprehensive (loss) / income for the period attributable to -**				
	Equity holders of the parent	(90.14)	28.27	(31.64)	21.43
	Non-controlling interest	-	(0.87)	0.05	(1.72)
13	Paid-up equity share capital [Face Value - Rs. 2/- per share]	642.77	642.77	642.77	642.77
14	Other equity (excluding revaluation reserve)				13,263.29
15	Earnings per equity share (of Rs. 2/- each) (not annualised for quarters)				
	a) Basic (Rs.)	0.44	(0.39)	(0.06)	(0.99)
	b) Diluted (Rs.)	0.44	(0.39)	(0.06)	(0.99)

DELOITTE HASKINS & SELLS MUMBAI CHARTERED ACCOUNTANTS

SAPPHIRE FOODS INDIA LIMITED MUMBAI

SapphireFoods

Notes to consolidated financial results:

1. The above unaudited consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on July 24, 2026.

2. These unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.

3. The consolidated financial results of the Group for the quarter ended June 30, 2025 included in the Statement, were audited by another auditor who expressed an unmodified opinion on those consolidated financial results on July 23, 2025.

4. The figures for the quarter ended March 31, 2026, as reported in these consolidated financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

5. Exceptional Item includes:

   a) During the previous quarter and year ended March 31, 2026, the Group had recognized charge of Rs. 65.69 million and Rs. 97.06 million respectively in connection with the scheme of arrangement, approved by the Board as explained in note 6 below. Exceptional charge during the quarter and year ended March 31, 2026 included Rs. 63.76 million towards an extension of the exercise period for employee stock options in connection with the ongoing merger and Rs. 1.93 million and Rs. 33.30 million respectively for the quarter and year ended March 31, 2026 towards merger-related other expenses.

   b) Pursuant to the notification of the four Labour Codes by the Government of India on November 21, 2025, the Group evaluated the consequential impact on employee benefit obligations based on the information available, including guidance issued by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. Considering the material, regulatory-driven and non-recurring nature of the impact, the Group recognized an exceptional item aggregating to Rs. 62.27 million and Rs. 142.53 million for the previous quarter and year ended March 31, 2026, respectively. The Group continues to monitor the notification of applicable rules and any subsequent clarifications or guidance from the relevant authorities.

6. The Board of Directors ("the Board") of the Parent Company at its meeting held on January 01, 2026, subject to requisite regulatory/statutory approvals, had considered and approved the scheme of arrangement between Sapphire Foods India Limited ("Transferor Company"/"Company") and Devyani International Limited ("Transferee Company") and their respective shareholders under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"). Pursuant to the Scheme which is subject to requisite regulatory/statutory approvals, with effect from the Appointed Date (defined in the Scheme as April 01, 2026), the Transferor Company shall stand amalgamated with and absorbed into the Transferee Company.

   In consideration of the amalgamation of the Transferor Company with the Transferee Company, the Transferee Company shall issue and allot to shareholders of the Transferor Company 177 (One Hundred and Seventy-Seven) equity shares of the Transferee Company of Rs. 1/- each fully paid up for every 100 (One Hundred) equity shares of Rs. 2/- each fully paid up, held by the shareholders of the Transferor Company.

   The Parent Company has received Observation letter with 'no objection' from National Stock Exchange ('NSE') and 'no adverse observations' from Bombay Stock Exchange ('BSE') on June 12, 2026. The scheme remains subject to further regulatory/statutory approval.

DELOITTE HASKINS & SELLS * CHARTERED ACCOUNTANTS * MUMBAI

SAPPHIRE FOODS INDIA LIMITED * MUMBAI

SapphireFoods

7. The Board of Directors ("the Board") of the Company at its meeting held on January 01, 2026, subject to the receipt of approval of the Members of the Company, Central Government (through Regional Director / Registrar of Companies) and such other statutory / regulatory approvals, as may be necessary, had considered and approved the shifting of Registered Office of the Company from the State of Maharashtra to the State of Haryana and consequential amendment in Clause II of the Memorandum of Association of the Company. Post receipt of shareholders' approval for shifting of Registered Office, the Company had made an application with the Central Government (through Regional Director) for shifting the Registered Office to the State of Haryana. Hon'ble Regional Director (Western Region Directorate I) vide its order dated April 21, 2026, has approved the proposed shifting of registered office of the Company from 'State of Maharashtra' to the 'State of Haryana'. Further, the Registrar of Companies, Haryana ("ROC Haryana") vide its Certificate of Registration dated May 18, 2026 has registered and taken on record the new Registered Office address i.e. "SCO 328, Sector - 9, Panchkula -134109, Haryana".

8. The Group is in the business of operating restaurants and has only one reportable operating segment as per Ind AS 108 – Operating Segments.

For and on behalf of the Board of Directors
Sapphire Foods India Limited

Sanjay Purohit
Whole Time Director and Group CEO
DIN: 00117676
Place: Mumbai
Date: July 24, 2026

SAPPHIRE FOODS INDIA LIMITED MUMBAI

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS MUMBAI

Deloitte Haskins & Sells

Chartered Accountants
19th Floor, Shapath - V
S G Highway
Ahmedabad - 380 015
Gujarat, India

Tel: +91 79 6682 7300
Fax: +91 79 6682 7400

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
Sapphire Foods India Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Sapphire Foods India Limited** (the "Company"), for the quarter ended June 30, 2026 ("the Statement"), 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. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Regulation 33 of the Listing 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 the aforesaid Indian Accounting Standard 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2025 included in the Statement, were reviewed by another auditor who expressed an unmodified conclusion on those Unaudited Standalone Financial Results on July 23, 2025.

   Our conclusion on the Statement is not modified in respect of this matter.

For DELOITTE HASKINS & SELLS
Chartered Accountants
Firm's Registration No. 117365W

Mukesh Jain
Partner
Membership No. 108262
UDIN: 26108262DQDYKN7558

Place: Mumbai
Date: July 24, 2026

SapphireFoods

Sapphire Foods India Limited
Registered address :SCO 328, Sector - 9, Panchkula -134109, Haryana, India
Corporate Office :702, Prism Tower, A-Wing, Mindspace, Link Road, Goregaon (W), Mumbai- 400062, India
CIN: L55204HR2009PLC145722, Email: info@sapphirefoods.in, Website: www.sapphirefoods.in

Statement of Unudited Standalone Financial Results for the quarter ended June 30, 2026

(Rs. in Million except per share data)

	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Unaudited) (Refer Note 4)	(Unaudited)	(Audited)
1	**Income**				
	a) Revenue from operations	7,560.72	6,684.93	6,603.95	26,245.42
	b) Other income	54.28	45.43	63.66	266.57
	Total income [1(a) + 1(b)]	**7,615.00**	**6,730.36**	**6,667.61**	**26,511.99**
2	**Expenses**				
	a) Cost of materials consumed	2,275.95	2,015.17	2,072.50	8,066.97
	b) Employee benefits expense	899.41	876.89	809.41	3,391.49
	c) Finance costs	297.17	289.74	277.36	1,148.05
	d) Depreciation and amortisation expense	861.26	901.89	816.53	3,492.38
	e) Other expenses	3,137.89	2,744.62	2,737.47	10,809.10
	Total expenses [2(a) to 2(e)]	**7,471.68**	**6,828.31**	**6,713.27**	**26,907.99**
3	**Profit / (Loss) before exceptional items and tax [1 - 2]**	**143.32**	**(97.95)**	**(45.66)**	**(396.00)**
4	Exceptional Items (refer note 5)	-	123.07	-	234.70
5	**Profit / (Loss) before tax [3 - 4]**	**143.32**	**(221.02)**	**(45.66)**	**(630.70)**
6	**Tax expense / (credit)**				
	a) Current tax	-	-	-	-
	b) Deferred tax	14.65	(51.98)	(11.62)	(146.10)
	c) Tax in relation to earlier years	-	(0.48)	-	-
	Total Tax expense / (credit) [6(a) + 6(b) + 6(c)]	**14.65**	**(52.46)**	**(11.62)**	**(146.10)**
7	**Profit / (Loss) after tax [5 - 6]**	**128.67**	**(168.56)**	**(34.04)**	**(484.60)**
8	**Other comprehensive loss**				
	a) Items that will not be reclassified to profit or loss				
	i) Remeasurements losses of net defined benefit plan	(13.47)	(1.18)	(13.14)	(17.42)
	ii) Tax effect on above	3.39	0.31	3.31	4.40
	b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other comprehensive loss [8(a) + 8(b)]	**(10.08)**	**(0.87)**	**(9.83)**	**(13.02)**
9	**Total comprehensive income / (loss) [7 + 8]**	**118.59**	**(169.43)**	**(43.87)**	**(497.62)**
10	Paid-up equity share capital [Face Value - Rs. 2/- per share]	642.77	642.77	642.77	642.77
11	Other equity (excluding revaluation reserve)				11,661.04
12	Earnings per equity share (of Rs. 2/- each) (not annualised for quarters)				
	a) Basic (Rs.)	0.40	(0.52)	(0.11)	(1.51)
	b) Diluted (Rs.)	0.40	(0.52)	(0.11)	(1.51)

DELOITTE HASKINS & SELLS
MUMBAI
CHARTERED ACCOUNTANTS

SAPPHIRE FOODS INDIA LIMITED
MUMBAI

SapphireFoods

Notes to standalone financial results:

1. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on July 24, 2026.

2. These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.

3. The standalone financial results of the Company for the quarter ended June 30, 2025 included in the Statement were audited by another auditor who expressed an unmodified opinion on those standalone financial results on July 23, 2025.

4. The figures for the quarter ended March 31, 2026, as reported in these standalone financial results, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

5. Exceptional Item includes:

   a) During the previous quarter and year ended March 31, 2026, the Company had recognized charge of Rs. 60.80 million and Rs. 92.17 million respectively in connection with the scheme of arrangement, approved by the Board as explained in note 6 below. Exceptional charge during the quarter and year ended March 31, 2026 included Rs. 58.87 million towards an extension of the exercise period for employee stock options in connection with the ongoing merger and Rs. 1.93 million and Rs. 33.30 million respectively for the quarter and year ended March 31, 2026 towards merger-related other expenses.

   b) Pursuant to the notification of the four Labour Codes by the Government of India on November 21, 2025, the Company evaluated the consequential impact on employee benefit obligations based on the information available, including guidance issued by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. Considering the material, regulatory-driven and non-recurring nature of the impact, the Company recognized an exceptional item aggregating to Rs. 62.27 million and Rs. 142.53 million for the previous quarter and year ended March 31, 2026, respectively. The Company continues to monitor the notification of applicable rules and any subsequent clarifications or guidance from the relevant authorities.

6. The Board of Directors ("the Board") of the Company at its meeting held on January 01, 2026, subject to requisite regulatory/statutory approvals, had considered and approved the scheme of arrangement between Sapphire Foods India Limited ("Transferor Company" / "Company") and Devyani International Limited ("Transferee Company") and their respective shareholders under Sections 230 to 232 of the Companies Act, 2013 ("Scheme"). Pursuant to the Scheme which is subject to requisite regulatory/statutory approvals, with effect from the Appointed Date (defined in the Scheme as April 01, 2026), the Transferor Company shall stand amalgamated with and absorbed into the Transferee Company.

   In consideration of the amalgamation of the Transferor Company with the Transferee Company, the Transferee Company shall issue and allot to shareholders of the Transferor Company 177 (One Hundred and Seventy-Seven) equity shares of the Transferee Company of Rs. 1/- each fully paid up for every 100 (One Hundred) equity shares of Rs. 2/- each fully paid up, held by the shareholders of the Transferor Company.

   The Company has received Observation letter with 'no objection' from National Stock Exchange ('NSE') and 'no adverse observations' from Bombay Stock Exchange ('BSE') on June 12, 2026. The scheme remains subject to further regulatory/statutory approval.

DELOITTE HASKINS & SELLS MUMBAI CHARTERED ACCOUNTANTS

SAPPHIRE FOODS INDIA LIMITED MUMBAI

7. The Board of Directors ("the Board") of the Company at its meeting held on January 01, 2026, subject to the receipt of approval of the Members of the Company, Central Government (through Regional Director / Registrar of Companies) and such other statutory / regulatory approvals, as may be necessary, had considered and approved the shifting of Registered Office of the Company from the State of Maharashtra to the State of Haryana and consequential amendment in Clause II of the Memorandum of Association of the Company. Post receipt of shareholders' approval for shifting of Registered Office, the Company had made an application with the Central Government (through Regional Director) for shifting the Registered Office to the State of Haryana. Hon'ble Regional Director (Western Region Directorate I) vide its order dated April 21, 2026, has approved the proposed shifting of registered office of the Company from 'State of Maharashtra' to the 'State of Haryana'. Further, the Registrar of Companies, Haryana ("ROC Haryana") vide its Certificate of Registration dated May 18, 2026 has registered and taken on record the new Registered Office address i.e. " SCO 328, Sector - 9, Panchkula -134109, Haryana".

8. The Company is in the business of operating restaurants and has only one reportable operating segment as per Ind AS 108 - Operating Segments.

For and on behalf of the Board of Directors
Sapphire Foods India Limited

Sanjay Purohit
Whole Time Director and Group CEO
DIN: 00117676
Place: Mumbai
Date: July 24, 2026

SAPPHIRE FOODS INDIA LIMITED MUMBAI

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS MUMBAI