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

TO THE BOARD OF DIRECTORS OF BLUSPRING ENTERPRISES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Bluspring Enterprises Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its Joint Venture for the quarter and half year ended September 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 ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 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 Parent'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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the entities listed in Annexure 1 to this report.

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 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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6. We did not review the financial information of 6 subsidiaries included in the consolidated unaudited financial results, reflect total assets of Rs. 10,653.39 million as at September 30, 2026 and, total revenues of Rs. 3,858.18 million and Rs. 5,529.99 million for the quarter and half year ended September 30, 2026 respectively, total net profit after tax of Rs. 326.84 million and Rs. 261.82 million for the quarter and half year ended September 30, 2026 respectively and total comprehensive income of Rs 328.45 million and Rs. 243.10 million for the quarter and half year ended September 30, 2026 respectively, and net cash inflow of Rs. 1,012.51 million for the half year ended September 30, 2026, as considered in the Statement. The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs. 4.61 million and Rs. 5.44 million for the quarter and half year ended September 30, 2026 respectively and total comprehensive income of Rs. 4.61 million and Rs. 5.47 million for the quarter and half year ended September 30, 2026 respectively, as considered in the Statement, in respect of one joint venture, whose interim financial results have not been reviewed by us. 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 and joint venture 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 these matters.

7. The consolidated unaudited financial results includes the interim financial results of 5 subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs. 1,983.56 million as at September 30, 2026, total revenue of Rs. 182.18 million and Rs. 184.27 million for the quarter and half year ended September 30, 2026 respectively, total profit after tax of Rs. 11.71 million and Rs. 9.07 million for the quarter and half year ended September 30, 2026 respectively and total comprehensive income of Rs. 11.43 million and Rs. 8.86 million for the quarter and half year ended September 30, 2026 respectively and net cash inflow of Rs. 262.01 million for the half year ended September 30, 2026, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial results certified by the Management.

For **Deloitte Haskins & Sells**
Chartered Accountants
Firm Registration Number:008072S



Madhavi Kalva
Partner
Membership Number: 213550
UDIN: 26213550LPKPFQ5445

Place: Bengaluru
Date: November 06, 2026

Enclosure: Annexure 1

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Annexure 1:

Nature	Sl. No	Name of the entity
Subsidiaries (including step subsidiaries / ESOP Trust)	1	Terrier Security Services (India) Private Limited
	2	Vedang Cellular Services Private Limited
	3	Trimax Smart Infraprojects Private Limited
	4	Monster.com (India) Private Limited
	5	Monster.com SG PTE Limited
	6	Monster.com HK Limited
	7	Agensi Pekerjaan Monster Malaysia Sdn. Bhd (formerly known as Monster Malaysia Sdn Bhd)
	8	Bluspring New Horizon One Private Limited
	9	Bluspring New Horizon Two Private Limited
	10	Bluspring Middle East Contracting L.L.C - S.P.C (incorporated on April 03, 2026)
	11	Bluspring ESOP Trust (setup on April 28, 2026)
	12	STEAG Energy Services (India) Private Limited (step down subsidiary w.e.f May 21, 2026)
	13	STEAG Energy Services (Botswana) PTY Limited (step down subsidiary w.e.f May 21, 2026)
	14	LSG Sky Chefs (India) Private Limited (step down subsidiary w.e.f August 06, 2026)
Joint Venture	1	STEAG O&M Company Private Limited (Joint Venture w.e.f May 21, 2026)

Bluspring Enterprises Limited
Registered Office: 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN: L81100KA2024PLC184648

Statement of consolidated unaudited financial results for the quarter and half year ended 30 September 2026 *(INR in million except per share data)*

Sl. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	12,717.18	9,492.89	8,574.76	22,210.07	16,547.06	33,820.34
	b) Other income	36.75	53.71	52.91	90.46	61.58	148.73
	Total income (a + b)	**12,753.93**	**9,546.60**	**8,627.67**	**22,300.53**	**16,608.64**	**33,969.07**
2	**Expenses**						
	a) Cost of material and stores and spare parts consumed	862.94	648.48	663.65	1,511.42	1,243.70	2,611.37
	b) Employee benefits expense	8,782.97	7,557.73	6,825.67	16,340.70	13,206.52	26,901.83
	c) Finance costs	183.45	98.27	77.92	281.72	152.83	338.22
	d) Depreciation and amortisation expense	199.57	138.11	126.94	337.68	249.81	469.88
	e) Other expenses	2,533.40	1,081.22	911.90	3,614.62	1,806.56	3,525.76
	Total expenses (a + b + c + d + e)	**12,562.33**	**9,523.81**	**8,606.08**	**22,086.14**	**16,659.42**	**33,847.06**
3	**Profit/(Loss) before share of profit of equity accounted investees, exceptional items and tax (1 - 2)**	**191.60**	**22.79**	**21.59**	**214.39**	**(50.78)**	**122.01**
4	Share of profit of equity accounted investees (net of income tax)	4.61	0.83	-	5.44	-	-
5	**Profit/(Loss) before exceptional items and tax (3 + 4)**	**196.21**	**23.62**	**21.59**	**219.83**	**(50.78)**	**122.01**
6	Exceptional items (refer note 5)	-	-	-	-	12.71	366.34
7	**Profit/(Loss) before tax (5 - 6)**	**196.21**	**23.62**	**21.59**	**219.83**	**(63.49)**	**(244.33)**
8	**Tax expense/(credit)**						
	Current tax expense	198.82	80.70	98.92	279.52	140.22	190.49
	Income tax expense/(credit) relating to earlier years	-	0.03	-	0.03	-	(46.16)
	Deferred tax credit	(129.86)	(41.30)	(112.54)	(171.16)	(167.38)	(158.26)
	Total tax expense/(credit)	**68.96**	**39.43**	**(13.62)**	**108.39**	**(27.16)**	**(13.93)**
9	**Profit/(Loss) for the period/year (7 - 8)**	**127.25**	**(15.81)**	**35.21**	**111.44**	**(36.33)**	**(230.40)**
10	**Other comprehensive income/(loss)**						
	(I) Items that will not be reclassified subsequently to profit or loss						
	Remeasurement loss on defined benefit plans	(66.16)	(74.34)	(38.61)	(140.50)	(114.84)	(180.84)
	Income tax relating to items that will not be reclassified to profit or loss	16.65	18.70	9.68	35.35	28.90	49.83
	Share of other comprehensive income of joint venture accounted for using equity method (net of income tax)	-	0.03	-	0.03	-	-
	(II) Items that will be reclassified subsequently to profit or loss						
	Foreign exchange differences on translation of financial statements of foreign operations	23.85	(18.82)	15.21	5.03	3.53	25.62
	Other comprehensive loss, net of taxes	**(25.66)**	**(74.43)**	**(13.72)**	**(100.09)**	**(82.41)**	**(105.39)**
11	**Total comprehensive income/(loss) for the period/year (9 + 10)**	**101.59**	**(90.24)**	**21.49**	**11.35**	**(118.74)**	**(335.79)**
12	**Profit/(loss) attributable to:**						
	Owners of the Company	139.49	(4.86)	52.33	134.63	4.62	(153.42)
	Non-controlling interests	(12.24)	(10.95)	(17.12)	(23.19)	(40.95)	(76.98)
	Total profit/(loss) for the period/year	**127.25**	**(15.81)**	**35.21**	**111.44**	**(36.33)**	**(230.40)**
13	**Other comprehensive income/(loss) attributable to:**						
	Owners of the Company	(18.72)	(61.08)	(17.09)	(79.80)	(78.28)	(104.93)
	Non-controlling interests	(6.94)	(13.35)	3.37	(20.29)	(4.13)	(0.46)
	Total other comprehensive income/(loss) for the period/year	**(25.66)**	**(74.43)**	**(13.72)**	**(100.09)**	**(82.41)**	**(105.39)**
14	**Total comprehensive income/(loss) attributable to:**						
	Owners of the Company	120.77	(65.94)	35.24	54.83	(73.66)	(258.35)
	Non-controlling interests	(19.18)	(24.30)	(13.75)	(43.48)	(45.08)	(77.44)
	Total comprehensive income/(loss) for the period/year	**101.59**	**(90.24)**	**21.49**	**11.35**	**(118.74)**	**(335.79)**
15	**Paid-up equity share capital (Face value of INR 10.00 per share)**	**1,495.02**	**1,494.41**	**1,489.49**	**1,495.02**	**1,489.49**	**1,491.32**
16	Reserves i.e. other equity						5,190.88
17	**Earnings per equity share (EPS) (Face value of INR 10.00 per share)**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(not annualised)**	**(annualised)**
	(a) Basic (in INR)	0.93	(0.03)	0.35	0.90	0.03	(1.03)
	(b) Diluted (in INR)*	0.90	(0.03)	0.35	0.88	0.03	(1.03)

See accompanying notes to the consolidated unaudited financial results.
*for the periods with negative Basic EPS, Diluted EPS will be same as Basic EPS.

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

BLUSPRING ENTERPRISES LIMITED

Bluspring Enterprises Limited
Registered Office: 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN: L81100KA2024PLC184648

Consolidated Balance Sheet as at 30 September 2026 *(INR in million)*

Particulars		As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	622.87	263.04
	Right-of-use assets	1,417.20	535.31
	Goodwill	4,118.10	3,932.79
	Other intangible assets	1,110.21	393.87
	Intangible assets under development	104.17	80.71
	Financial assets		
	Investments	478.51	350.02
	Trade receivables		
	- Unbilled	114.33	-
	Other financial assets	558.78	312.06
	Deferred tax assets (net)	739.54	277.04
	Income tax assets (net)	636.48	680.22
	Other non-current assets	35.77	33.30
	Total non-current assets	**9,935.96**	**6,858.36**
2	**Current assets**		
	Inventories	212.76	69.56
	Financial assets		
	Investments	223.88	-
	Trade receivables		
	- Billed	7,259.94	5,443.85
	- Unbilled	5,937.29	3,327.30
	Cash and cash equivalents	2,242.67	498.72
	Bank balances other than cash and cash equivalents above	746.94	47.39
	Other financial assets	77.05	211.04
	Other current assets	820.96	447.98
	Total current assets	**17,521.49**	**10,045.84**
	Total Assets	**27,457.45**	**16,904.20**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	1,495.02	1,491.32
	Share application money pending allotment	0.26	1.16
	Other equity	5,931.98	5,190.88
	Total Equity attributable to owners of the Company	**7,427.26**	**6,683.36**
	Non-controlling interests	668.22	711.70
	Total equity	**8,095.48**	**7,395.06**
2	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	1,917.19	-
	Lease liabilities	1,024.45	421.54
	Other non current liabilities	273.02	-
	Provisions	2,059.39	1,507.65
	Deferred tax liabilities (net)	190.21	45.93
	Total non-current liabilities	**5,464.26**	**1,975.12**
3	**Current liabilities**		
	Financial liabilities		
	Borrowings	3,059.10	796.03
	Lease liabilities	245.51	141.40
	Trade payables	3,551.00	1,267.26
	Other financial liabilities	4,730.28	3,831.00
	Income tax liabilities	61.98	-
	Other current liabilities	1,860.81	1,320.74
	Provisions	389.03	177.59
	Total current liabilities	**13,897.71**	**7,534.02**
	Total Liabilities	**19,361.97**	**9,509.14**
	Total Equity and Liabilities	**27,457.45**	**16,904.20**

See accompanying notes to the consolidated unaudited financial results.

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

BLUSPRING ENTERPRISES LIMITED

Bluspring Enterprises Limited
Registered Office: 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN: L81100KA2024PLC184648

Consolidated statement of cash flows for the half year ended 30 September 2026 *(INR in million)*

Particulars	For the half year ended	
	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)
Cash flows from operating activities		
Profit/(loss) after tax	111.44	(36.33)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Tax expense/(credit)	108.39	(27.16)
Interest on income tax refunds	(30.76)	(1.95)
Interest on bank deposits	(36.35)	(5.69)
Employee stock options reversal (net)	43.78	5.69
Deposits written off	-	2.40
Finance costs	281.72	152.83
Depreciation and amortisation	337.68	249.81
Demerger related expenses	-	12.71
Foreign exchange (gain)/loss	(11.55)	0.11
Expected credit loss/(gain) allowance on financial assets	(103.07)	49.70
Liabilities no longer required written back	(5.52)	-
Share of profit of equity accounted investees	(5.44)	-
Fair valuation of current investment	(3.42)	-
Bad debts written off	31.33	18.17
Operating cash flows before working capital changes	**718.23**	**420.29**
Changes in operating assets and liabilities		
Changes in inventories	(82.48)	7.86
Changes in trade receivables and unbilled revenue	(1,993.76)	(1,926.10)
Changes in loans, other financial assets and other assets	(115.98)	(297.22)
Changes in trade payables	951.27	(27.11)
Changes in other financial liabilities, other liabilities and provisions	1,371.70	851.05
Cash generated from/(used in) operations	**848.98**	**(971.23)**
Income taxes (paid)/refund received, net	(302.31)	(296.81)
Net cash flows from/(used in) operating activities (A)	**546.67**	**(1,268.04)**
Cash flows from investing activities		
Expenditure on property, plant and equipment and intangibles	(162.96)	(119.18)
Expenditure for business purchase	-	(47.11)
Acquisition related expense	(61.08)	-
Investments in mutual fund	(220.46)	-
Acquisition of subsidiaries, net of cash and cash equivalents and other bank balances*	(1,504.78)	-
Placement of bank deposits	(765.32)	(24.15)
Maturity proceeds of bank deposits	-	115.54
Interest received on bank deposits	41.78	13.39
Interest received on income tax refund	30.76	-
Net cash used in investing activities (B)	**(2,642.06)**	**(61.51)**
Cash flows from financing activities		
Proceeds from long term borrowings	1,914.83	-
Proceeds from short term borrowings	2,263.03	1,147.81
Proceeds from exercise of employee stock options	2.80	-
Repayment of lease liabilities	(151.14)	(143.00)
Interest paid	(190.18)	(87.23)
Net cash from financing activities (C)	**3,839.34**	**917.58**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**1,743.95**	**(411.97)**
Cash and cash equivalents at the beginning of the period	498.72	563.90
Cash and cash equivalents at the end of the period	**2,242.67**	**151.93**
Components of cash and cash equivalents		
Cash on hand	2.72	0.02
Balances with banks		
In current accounts	1,324.30	149.04
In EEFC account	0.82	2.87
In deposit accounts (with original maturity of less than 3 months)	914.83	-
Cash and cash equivalents in consolidated balance sheet	**2,242.67**	**151.93**

* Net of cash and cash equivalents and other bank balances as at acquisition date (refer note 4) of INR 1,897.09 million.

See accompanying notes to the consolidated unaudited financial results.

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Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker evaluates the Group performance and allocates resources based on an analysis of various performance indicators by business segments.

Statement of consolidated unaudited segment wise revenue, results, assets and liabilities for the quarter and half year ended 30 September 2026

(INR in million)

Sl. No.	Particulars	Consolidated					
		Quarter ended			Half year ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment revenue**						
	a) Facility Management and Food Services (refer note 4)	6,005.50	5,202.70	5,137.15	11,208.20	9,901.79	20,308.80
	b) Smart Infra, Energy and Engineering* (refer note 4)	4,486.72	2,228.68	1,552.05	6,715.40	3,070.87	6,150.60
	c) Security Services	2,006.77	1,867.13	1,677.79	3,873.90	3,167.43	6,585.36
	d) Foundit	218.19	194.38	207.77	412.57	406.97	775.58
	Total income from operations	**12,717.18**	**9,492.89**	**8,574.76**	**22,210.07**	**16,547.06**	**33,820.34**
2	**Segment results**						
	a) Facility Management and Food Services (refer note 4)	285.05	237.24	206.78	522.29	396.92	874.13
	b) Smart Infra, Energy and Engineering* (refer note 4)	488.83	206.72	127.78	695.55	242.82	568.65
	c) Security Services	64.05	51.70	50.32	115.75	86.46	188.20
	d) Foundit	(131.10)	(146.94)	(116.77)	(278.04)	(238.12)	(425.88)
	Total	**706.83**	**348.72**	**268.11**	**1,055.55**	**488.08**	**1,205.10**
	Less: (i) Unallocated corporate expenses	168.96	143.26	94.57	312.22	197.80	423.72
	Less: (ii) Depreciation and amortisation expense	199.57	138.11	126.94	337.68	249.81	469.88
	Less: (iii) Finance costs	183.45	98.27	77.92	281.72	152.83	338.22
	Add: (iv) Other income	36.75	53.71	52.91	90.46	61.58	148.73
	Add: (v) Share of profit of equity accounted investees (net of income tax)	4.61	0.83	-	5.44	-	-
	Profit/(Loss) before exceptional items and tax	**196.21**	**23.62**	**21.59**	**219.83**	**(50.78)**	**122.01**
	Exceptional items (refer note 5)	-	-	-	-	12.71	366.34
	Profit/(Loss) before tax	**196.21**	**23.62**	**21.59**	**219.83**	**(63.49)**	**(244.33)**
3	**Segment assets**						
	a) Facility Management and Food Services (refer note 4)	11,277.64	9,128.16	8,641.62	11,277.64	8,641.62	8,431.92
	b) Smart Infra, Energy and Engineering * (refer note 4)	6,407.00	5,774.78	2,619.83	6,407.00	2,619.83	2,344.14
	c) Security Services	1,985.81	2,042.32	1,691.32	1,985.81	1,691.32	1,552.90
	d) Foundit	2,141.17	2,228.07	2,211.87	2,141.17	2,211.87	2,229.87
	e) Unallocated	5,645.83	3,871.86	2,054.78	5,645.83	2,054.78	2,345.37
	Total	**27,457.45**	**23,045.19**	**17,219.42**	**27,457.45**	**17,219.42**	**16,904.20**
4	**Segment liabilities**						
	a) Facility Management and Food Services (refer note 4)	5,801.30	3,613.87	3,368.65	5,801.30	3,368.65	3,571.84
	b) Smart Infra, Energy and Engineering * (refer note 4)	5,075.60	4,579.40	1,617.88	5,075.60	1,617.88	2,060.56
	c) Security Services	1,564.76	1,310.05	1,127.53	1,564.76	1,127.53	1,195.44
	d) Foundit	1,058.09	1,119.35	990.99	1,058.09	990.99	1,077.68
	e) Unallocated	5,862.22	4,430.27	2,490.39	5,862.22	2,490.39	1,603.62
	Total	**19,361.97**	**15,052.94**	**9,595.44**	**19,361.97**	**9,595.44**	**9,509.14**

* The segment has been renamed as "Smart Infra, Energy and Engineering" with effect from 1 April 2026. The segment was previously named as "Telecom and Industrials" up to 31 March 2026.

See accompanying notes to the consolidated unaudited financial results.

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

BLUSPRING ENTERPRISES LIMITED

Bluspring Enterprises Limited
Registered Office: 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN: L81100KA2024PLC184648

Notes for the quarter and half year ended 30 September 2026:

1 The consolidated unaudited financial results of Bluspring Enterprises Limited ("the Company") including its subsidiaries, joint venture and Bluspring ESOP Trust (collectively known as the "Group") (as mentioned in Appendix 1 to these notes) for the quarter and half year ended 30 September 2026 have been reviewed by the Audit Committee and upon their recommendation, approved by the Board of Directors at their meeting held on 6 November 2026. The statutory auditors have expressed an unmodified review conclusion on the unaudited financial results for the quarter and half year ended 30 September 2026. These consolidated unaudited financial results have been extracted from the consolidated unaudited financial information.

2 The consolidated unaudited financial results and the review report of the statutory auditors is being filed with Bombay Stock Exchange ("BSE") and National Stock Exchange ("NSE") and will be made available on the Company's website www.bluspring.com.

3 The consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards 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 terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

4 **Acquisitions:**

STEAG Energy Services (India) Private Limited ("SESI") (including STEAG Energy Services (Botswana) Proprietary Limited, its subsidiary and investment in STEAG O&M Company Private Limited, a joint venture together referred to as "STEAG")

During the quarter ended 30 June 2026, Bluspring New Horizon One Private Limited (a wholly owned subsidiary of the Company) successfully completed the acquisition of SESI on 20 May 2026 for a consideration of INR 1,803.03 million. As the transaction was completed during the quarter ended 30 June 2026, the consolidated unaudited financial results for the quarter ended 30 June 2026 and half year ended 30 September 2026, reflects the contribution of STEAG from 21 May 2026 (being the effective date of control).

The unaudited financial information of STEAG for the period from 21 May 2026 are included in "Smart Infra, Energy and Engineering" segment.

LSG Sky Chefs (India) Private Limited ("LSG India")

During the quarter ended 30 September 2026, Bluspring New Horizon Two Private Limited (a wholly owned subsidiary of the Company) successfully completed the acquisition of LSG India on 6 August 2026 for a consideration of INR 1,598.84 million. As the transaction was completed during the quarter ended 30 September 2026, the consolidated unaudited financial results for the quarter and half year ended 30 September 2026 reflect the contribution of LSG India from 6 August 2026 (being effective date of control).

The unaudited financial information of LSG India for the period from 6 August 2026 are included in "Facility Management and Food Services" segment.

5 **Exceptional Items:**

(i) During the previous year ended 31 March 2026, the Company incurred certain professional fees with respect to acquisition of STEAG and LSG India aggregating to INR 67.79 million.

(ii) During the half year ended 30 September 2025 and year ended 31 March 2026, the Company incurred certain demerger related expenses towards professional services and certain employee benefits expense aggregating to INR 12.71 million.

(iii) On 21 November 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ("Labour code") which consolidates twenty nine existing labour laws into a unified framework governing employee benefits during the employment and post-employment.

Based on the guidance issued by the Institute of Chartered Accountants of India, together with the draft Central Rules and FAQs released by the Ministry of Labour & Employment, the Group has assessed the financial implications of the changes on employee benefits liabilities. The Group has recognised an incremental expense of INR 285.84 million during the previous year ended 31 March 2026.

for and on behalf of Board of Directors of
Bluspring Enterprises Limited

BLUSPRING ENTERPRISES LIMITED

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

Kamal Pal Hoda
Chief Executive Officer and Executive Director
DIN: 09808793
Place: Bengaluru
Date: 6 November 2026

Bluspring Enterprises Limited
Registered Office: 3/3/2, Bellandur Gate, Sarjapur Road, Bengaluru 560 103
CIN: L81100KA2024PLC184648

Appendix - 1

Nature	S. No.	Entity name
Subsidiary/ Step-subsidiary/ESOP Trust	1	Vedang Cellular Services Private Limited
	2	Terrier Security Services (India) Private Limited
	3	Monster.com (India) Private Limited
	4	Monster.com SG PTE Limited
	5	Monster.com. HK Limited
	6	Agensi Pekerjaan Monster Malaysia Sdn. Bhd
	7	Trimax Smart Infraprojects Private Limited
	8	Bluspring New Horizon One Private Limited (incorporated w.e.f. 9 February 2026)
	9	Bluspring New Horizon Two Private Limited (incorporated w.e.f. 9 February 2026)
	10	Bluspring Middle East Contracting - L.L.C - S.P.C (incorporated w.e.f. 3 April 2026)
	11	Bluspring ESOP Trust (set-up w.e.f. 28 April 2026)
	12	STEAG Energy Services (India) Private Limited (step subsidiary w.e.f. 21 May 2026)
	13	STEAG Energy Services (Botswana) Proprietary Limited (step subsidiary w.e.f. 21 May 2026)
	14	LSG Sky Chefs (India) Private Limited (step subsidiary w.e.f. 6 August 2026)
Joint Venture	1	STEAG O&M Company Private Limited (Joint venture w.e.f. 21 May 2026)

DELOITTE HASKINS & SELLS CHARTERED ACCOUNTANTS BENGALURU

BLUSPRING ENTERPRISES LIMITED