

BLUE CHIP INDIA LIMITED

Regd. Office :10 Princep Street, 2nd Floor, Kolkata - 700072
E:bluechipindialimited@gmail.com, W: www.bluechipind.com
Phone : 91-33-4002 2880, Fax :91-33-2237 9053
CIN:L65991WB1993PLC060597

28th May, 2024

To,
The Secretary,
The Calcutta Stock Exchange
Ltd.
7, Lyons Range,
Kolkata – 700 001
Scrip Code : 12057

To,
The Asst. General Manager – Listing
The National Stock Exchange of India
Ltd.
Plot No. C/1, Block-G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051
Scrip Code : BLUECHIP

To,
The Asst. General Manager,
Department of Corporate Services,
BSE Ltd.
25th Floor, PhirozJeejeeboy
Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code : 531936

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable provisions, Please find enclosed herewith a copy of Annual Audited Standalone Financial Results of the Company for the Financial Year ended 31st March, 2024 which has been approved by the Board of Directors in their meeting held today i.e., Tuesday, 27th May, 2024.

Also, we are enclosing herewith the Audit Report in respect of the Annual Audited Standalone Financial Results of the Company for the financial year ended 31st March, 2024 and a statement showing impact of audit qualifications as per prescribed format.

The said results will be duly published in the newspaper as required by Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and will be uploaded on the website of the company www.bluechipind.com.

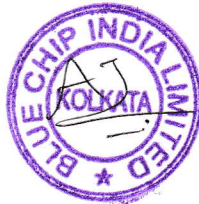
The Board meeting commenced at 12:00 P.M. and concluded at 6:30 P.M.

Kindly take the aforesaid information on record and oblige.

Thanking you,

yours faithfully,
For Blue Chip India Ltd.


Arihant Jain
(Managing Director)
DIN : 00174557





DEOKI BIJAY & CO.
Chartered Accountants

📍 HMP House, Room No. 607, 6th Floor,
4, Fairlie Place, Kolkata - 700 001
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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
Bluechip India Limited**

Qualified Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of **Bluechip India Limited** ("the company") for the quarter and year ended March 31, 2024 ("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").

In our Qualified opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the basis for qualified opinion paragraph, the statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the company for the three months and year ended March 31, 2024.

Basis for Qualified Opinion

1. Inventory of unquoted shares are carried in the Balance sheet at cost instead of lower of cost or fair value. In absence of adequate information for determining the fair market value of inventories of unquoted shares, impact thereof on Financial Statements are not ascertainable.
2. NBFC Registration Certificate No.05.01991 of the company has been cancelled by RBI order dated 27.08.2019. The Company has carried on the NBFC Activities during the year. The Management has represented that it is going to file an appeal against the order, but no appeal has yet been filed. In view of the management the order will neither impact the going concern status of the



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company nor its future operation. If the registration is not restored the company cannot continue with the NBFC activities.

We conducted our audit of the statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

Inventory of Unquoted shares, valuing Rs 0.63 lacs , held in physical form were not available for verification. Management has represented that these are misplaced and tracing the same. Necessary steps will be taken to recover.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of annual financial statements. This statement is the responsibility of the company's management and approved by the board of directors, has been compiled from the related audited for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and



presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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Chartered Accountants

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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Deoki Bijay & Co.
Chartered Accountants
Firm Regn No.313105E

**RAMESH
KUMAR
CHOKHANI**

Digitally signed by RAMESH KUMAR CHOKHANI
DN: cn=IN, o=PERSONAL,
pseudonym=647ad80e81684ecac2370663670d6
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2.5.4.20=b3b77d2e4b404246245ad021e2880
d3d200ca98e64571c6577f0b0802d,
postalCode=700015, st=West Bengal,
serialNumber=89335a962025d475f3d1c8c5
93428c2066e6517485623396491466ba,
cn=RAMESH KUMAR CHOKHANI
Date: 2024.05.28 17:34:34 +05'30'

Place : Kolkata

Date : the 28th day of May, 2024

(CA. Ramesh Kr. Chokhani)
Partner

Memb No:062081

UDIN - 24062081BKAQCR2412

BLUE CHIP INDIA LIMITED
 Regd Office : 10, Princep Street, 2nd Floor, Kolkata - 700072
 Email : info@bluechipindi.net, website : www.bluechipind.net, Phone No.033-22256851, Fax : 91-33-22379053
 CIN NO : L65991WB1993PLC060597

Statement of Audited Financial Results for the Quarter and Year ended 31st March , 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31st March, 2024	31st Dec, 2023	31st March, 2023	31st Mar, 2024	31st Mar, 2023
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	0.20	0.02	0.18	0.47	0.27
2	Other Income	3.60	5.47	0.38	9.90	4.50
3	Total Income (1+2)	3.80	5.49	0.56	10.37	4.77
4	Expenditure					
	a) Employee Benefit Expenses	2.71	2.67	2.58	9.90	11.05
	b) Depreciation and amortisation expenses	-	-	-	-	-
	c) Other Expenses	1.33	0.70	1.47	12.64	13.78
	Total Expenditure (a to f)	4.04	3.37	4.05	22.54	24.83
	Profit/ (Loss) Before Exceptional items and Taxes		2.12	(3.49)	-12.17	(20.07)
	Exceptional Items		-	88.99	-281.54	88.99
5	Profit/ (Loss) Before Tax (3 - 4)	(0.24)	2.12	85.50	(293.70)	68.92
6	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	(0.24)	2.12	85.50	(293.70)	68.92
8	Other Comprehensive Income/ (Loss)					
	Items that will not be re-classified subsequently to the statement of profit and loss(net of tax)	(0.49)	3.43	(35.58)	17.42	22.94
	Items that will be re-classified subsequently to the statement of profit and loss(net of tax)		-		-	-
9	Total Comprehensive Income/ (Loss) (7+8)	(0.73)	5.55	49.92	(276.28)	91.86
10	Paid up Equity Share Capital (Face Vale Rs. 2 Each)	1,106.09	1,106.09	1,106.09	1,106.09	1,106.09
11	Earnings per Share (not annualised)					
	Basic	(0.00)	0.01	0.09	(0.50)	0.17
	Diluted	(0.00)	0.01	0.09	(0.50)	0.17

Notes:

1 The above Audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meeting held on 28th May, 2024 and Subjected to Limited Review by the Statutory Auditors of the Company.

2 The Company has adopted Indian Accounting Standards (Ind As) with effect from 1st April, 2019 and the effected date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act, read with relevant rules issued thereunder (collectively referred to as "the previous GAAP"). The financial results for the year ended 31st March, 2020 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under the Companies (Indian Accounting Standards) Rules 2015. The Ind AS financial results and financial information for the year ended 31st March, 2019 presented after incorporating applicable Ind AS adjustments, has not been subject to any limited review or audit. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of the company's affairs.

3 Reconciliation of results between previous GAAP and Ind AS is as follows:-

Particulars	31.03.2024	31.03.2024
	(Quarter ended)	(Year ended)
	(Audited)	(Audited)
Net Profit/ (Loss) after tax as per Previous GAAP	(0.24)	(293.70)
Provision written back	-	-
Net profit after tax as per Ind AS	(0.24)	(293.70)
Other Comprehensive Income, net of tax	(0.49)	17.42
Total Comprehensive Income as per Ind AS	(0.73)	(276.28)

4 Reconciliation of equity between previous Indian GAAP and Ind AS is as follows-

Particulars	Amount (in lacs)
	31.03.2024
	(Audited)
Equity as reported under previous GAAP *	(1,456.01)
Fair Valuation of Investments	552.74
Equity as reported under Ind AS	(903.26)

5 Valuation of Inventories of unquoted equity shares has been done at cost, as the Fair Value of the unquoted equity shares are not available.

6 The business of the Company falls within a single primary segment VIZ 'Financial Services' and hence, the disclosure requirement of "Ind AS 108" - "Operating Segments is not applicable"

7 NBFC Registration Certificate No.05.01991 dated 02.05.1998 of the company has been cancelled by RBI by order dated 27.08.2019. The Management of Company is going to file an appeal against the order. In view of the management the order will neither impact the going concern status of the Company nor its future operation.

8 Figures pertaining to the previous year/ period have been regrouped / rearranged wherever considered necessary to make them comparable with the Current year/period

Place: Kolkata
Date: 28-05-2024

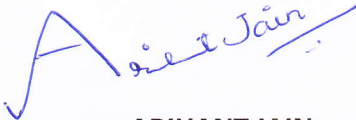



For and behalf of the Board of Directors
For BLUE CHIP INDIA LIMITED

Arihant Jain
ARIHANT JAIN
Managing Director
DIN NO.00174557

BLUE CHIP INDIA LIMITED
CIN NO. L65991WB1993PLC060597
Assets and Liabilities as at 31st March, 2024

(Rs`in Laacs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
<u>ASSETS</u>		
1 <u>Financial Assets</u>		
(a) Cash and Cash Equivalents	4.84	1.10
(b) Loans	159.07	163.79
(c) Investments	73.24	614.63
(e) Other Financial assets	264.89	0.40
2 <u>Non Financial Assets</u>		
(a) Inventories	0.63	0.63
(b) Current Tax Assets	9.92	9.94
(c) Deferred tax Assets	156.30	156.30
(d) Property, Plant and Equipment	1.14	1.14
(e) Other Intangible Assets	0.07	0.07
Total Assets	670.10	948.01
<u>LIABLITIES AND EQUITY</u>		
Liabilities		
1 <u>Financial Liabilities</u>		
(I) Payable		
(a) Trade Payable	-	0.01
(b)Other Financial Liabilities	458.00	459.37
2 <u>Non Financial Liabilities</u>		
(a) Other Current Liabilities	9.28	9.52
3 <u>Equity</u>		
(a) Equity Share Capital	1,106.09	1,106.09
(b) Other Equity (Refer Statement of Changes in equity)	(903.26)	(626.97)
Total Liabilities & Equity	670.10	948.01
For and behalf of the Board of Directors BLUE CHIP INDIA LIMITED  ARIHANT JAIN Managing Director DIN NO.00174557		
		
Place : Kolkata Dated : 28-05-2024		

BLUE CHIP INDIA LIMITED
CIN NO. L65991WB1993PLC060597
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH , 2024

Particulars	Year Ended 31st March, 2024	Year Ended 31st March, 2023
Cash flows from operating activities		
Profit / (Loss) before taxation	(293.70)	68.92
<i>Adjustments for:</i>	-	
Depreciation & Amortisation Expenses	-	
Loss in Disposal of Investment	541.40	
Net Unrealised fair value gain/loss	17.42	22.94
Operating Profit before Working capital changes:	265.12	91.86
<i>Movements in Working Capital</i>		
(Increase)/Decrease in trade and other financial assets	(264.49)	
(Increase)/ Decrease in other current assets		(0.77)
Increase/(Decrease) in trade and other financial liabilities	(1.62)	(146.65)
	(0.99)	(55.55)
Cash generated from operations	(0.99)	(55.55)
Income taxes paid	-	-
Net cash from operating activities(1)	(0.99)	(55.55)
Cash flows from investing activities		
Repayment of loans	4.73	
Acquisition of Investment	-	(25.03)
Net cash used in investing activities(2)	4.73	(25.03)
Cash flows from financing activities		
Proceeds from issue of share capital		
Payment / taken of borrowings	-	79.85
Net cash used in financing activities(3)	-	79.85
Net increase in cash and cash equivalents(1+2+3)	3.74	(0.74)
Cash and Cash equivalent at beginning of period	1.10	1.84
Cash and Cash equivalents at end of period	4.84	1.10
Cash & Cash Equivalent comprise :		
Cash on hand	3.94	0.93
Balance with banks on current account	0.90	0.17

Cash Flow is prepared on indirect method.

For and behalf of the Board of Directors
BLUE CHIP INDIA LIMITED



Arihant Jain

ARIHANT JAIN
Managing Director
DIN NO.00174557

Place : Kolkata
Dated : 28-05-2024

BLUE CHIP INDIA LIMITED
Related Party Disclosure for half year ended on 01.04.2023 TO 31.03.2024
Related Party Disclosures in keeping with Indian Accounting Standard (Ind AS 24)

A	Key Managerial Person	Designation
1	ARIHANT JAIN	Managing Director
2	SHYAMAL BANERJEE	Director
3	PRANAB CHAKROBORTY	Director
4	SUBHANKAR KAYAL	Director
5	MADHU BARNWAL	Director
6	SAHIL SHARMA	Director
7	SONI JAIN	CFO
8	NEHA CHOMAL (APPOINTMENT 03.05.2023)	C.S.

B Enterprise over which Company has Significant Influence

(Rs in lacs)

S/NO	PARTICULARS	OPENING BALANCE		DURING THE YEAR			CLOSING BALANCE		
		Debit	Credit	Purchase	Sale	Debit	Credit	Debit	Credit
1	ACCOLYTE TIE UP PVT LTD	-	0.01	-	-	-	0.01	-	-
2	ARISSAN INFRASTRUCTURES PVT LTD	-	3.00	-	-	-	1.25	-	4.25
3	ARISSAN POWER LTD	-	9.65	-	-	1.00	3.10	-	11.75
4	ATN INTERNATIONAL LTD	-	2.27	-	-	0.30	0.66	-	2.64
5	GANESH VINCOM PVT LTD	-	4.50	-	-	-	-	-	4.50
6	GOURI MERCHANDISE PVT LTD	-	4.30	-	-	1.80	0.15	-	2.65
7	RANGBARSHI PROJECTS LTD	-	18.55	-	-	-	-	-	18.55
8	SHAMBHU AGENCIES LTD *	-	2.00	-	-	2.00	-	-	-

C Transaction With Related Parties

SI. NO	Related Party	Nature Of Transaction	Value of Transactions
1	ARIHANT JAIN	Remuneration and Other Benefits	NIL
2	SONI JAIN	Remuneration and Other Benefits	NIL

Declaration :
i) We confirm that all the Related Party Transaction are at Arm's Length Price

S/NO	PARTICULARS	OPENING BALANCE		DURING THE YEAR			CLOSING BALANCE		
		Debit	Credit	Purchase	Sale	Debit	Credit	Debit	Credit
PROMOTORS									
1	LALITA JAIN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
PROMOTORS GROUP									
1	BAHUBALI PROPERTIES LTD	-	-	-	-	-	-	-	-
2	HERALD COMMERCE LTD	-	-	-	-	-	-	-	-

Place: Kolkata
Date: 28.05.2024



For and behalf of the Board of Directors
For BLUE CHIP INDIA LIMITED

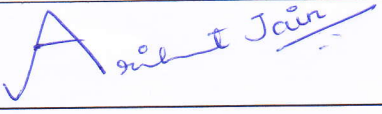

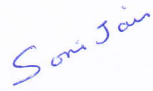
Arihant Jain
ARIHANT JAIN
Managing Director
DIN NO.00174557

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024 (See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) Rs in Lakhs	Adjusted Figures (audited figures after adjusting for qualifications) Rs in Lakhs
	1.	Turnover / Total Income	10.37	10.37
	2.	Total Expenditure	286.62	286.62
	3.	Net Profit / (Loss)	275.25	275.25
	4.	Earnings Per Share	0.50	0.50
	5.	Total Assets	670.10	670.10
	6.	Total Liabilities	467.24	467.24
	7.	Net Worth	202.86	202.86
	8.	Any other financial item(s) (as felt appropriate by the management)	NA	NA
II.	Audit Qualification :			
	a.	Details of Audit Qualification: 1. Inventory of unquoted shares are carried in the Balance sheet at cost instead of lower of cost or fair value. In absence of adequate information for determining the fair market value of inventories of unquoted shares, impact thereof on Financial Statements are not ascertainable. 2. NBFC Registration Certificate No.05.01991 of the company has been cancelled by RBI order dated 27.08.2019. The Company has carried on the NBFC Activities during the year. The Management has represented that it is going to file an appeal against the order, but no appeal has yet been filed. In view of the management the order will neither impact the going concern status of the company nor its future operation. If the registration is not restored the company cannot continue with the NBFC activities		
	b.	Type of Audit Qualification : Qualified Opinion		
	c.	Frequency of qualification: (a1) Since FY 2016-2017 and (a2) Since FY 2022-23		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: N.A.		
	e.	For Audit Qualification(s) where the impact is non quantified by the auditor : i) Management's estimation on the impact of audit qualification : Cannot be ascertained. ii) If management is unable to estimate the impact, reasons for the same: It is difficult to estimate fair value of unquoted shares because of the reason that latest balance sheet is not available or the fair value of assets of the concerned companies is difficult to be arrived at which result is unreliable valuation of the Equity Shares. iii) Auditors comment on (i) or (ii) : As per Para II (a) & (b)		



III.	Signatories:	
	CEO/Managing Director, Arihant Jain	
	Auditor of the Company, Deoki Bijay & Co.	<p data-bbox="970 477 1133 595">RAMESH KUMAR CHOKHANI</p> <p data-bbox="1145 477 1324 595"><small>Digitally signed by RAMESH KUMAR CHOKHANI DN: cn=RI, o=PERSONAL, pseudonym=647a680e81684efac2376b63670d 67c 2.5.4.20=b3b77d32e4c4ff4296245ad4021e29d0 d3d20b5a098ed64571c4577d8a98b5d, postalCode=700015, st=West Bengal, serialNumber=s08035e490225d447253d1c0ac 5935428c30ffed517a85d23399a91bfe8aa, cn=RAMESH KUMAR CHOKHANI Date: 2024.05.28 17:35:15 +05'30'</small></p>
	Audit Committee Chairman, Sahil Sharma	
	CFO, Soni Jain	
Place: Kolkata		
Date: 28-05-2024		